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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2013**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.**A** For the 2013 calendar year, or tax year beginning January 1, 2013, and ending December 31, 2013**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

ILASS Americas

Number and street (or P.O. box, if mail is not delivered to street address)

2 Sunset River

City or town, state or province, country, and ZIP or foreign postal code

Irvine, CA 92604

D Employer identification number

34-1564046

E Telephone number

949 338 5952

F Group Exemption Number ▶**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ www.ilass.org**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

▶ \$ 99632

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	22750
	2	Program service revenue including government fees and contracts	2	76105
	3	Membership dues and assessments	3	660
	4	Investment income	4	102
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	15	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	99632	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	3000
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	18899
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	7628
	16	Other expenses (describe in Schedule O)	16	92543
	17	Total expenses. Add lines 10 through 16	17	122070
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(22438)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	130622
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	108183

For Paperwork Reduction Act Notice, see the separate instructions.

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ►		
42a The organization's books are in care of ► <u>Vincent McDonell</u> Telephone no. ► <u>949 338 5952</u> Located at ► <u>2 Sunset River, Irvine CA</u> ZIP + 4 ► <u>92604</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	Yes	No
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►		✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year		<input type="checkbox"/>
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

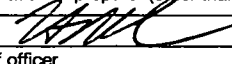
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
N/A		

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

▶ ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here Signature of officer  Date **13 APRIL 2014**
 Vincent McDonell, Treasurer
 Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
 Firm's name ▶ Firm's EIN ▶
 Firm's address ▶ Phone no ▶

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

ILASS Americas

Employer identification number

34-1564046

Part I Line 8--Refund of a Bank Service Charge

Part I Line 10--2,000 travel reimbursement paid to student who attended Heidelberg Germany 2-6 Sept 2012, but submitted his travel gran

application in 2013. \$1000 paid to best student presentation (Simmons Award) made at the 2012 ILASS Americas Conference

Part III--The organization's primary exempt purpose is to promote and facilitate exchange of technical information about atomization

and spray systems

ILASS Balance Sheet for the General Ledger Ending December 31, 2013

done 4/7/2013

Credits

Interest	101.58
Membership	60.00
Refund of Service Fee	15.00
Total Credits	\$ 176.58

1099-INT,
ilass ledger
ledger**Debits**

Begell House Subscriptions	
Paper Management System	550 00
Email database systems	282 00
Simmons award	1,000 00
Insurance	4,280 00

Plaques 1,408 02

ICLASS travel reimbursements 2,000 00

Secretanat 5,000 00

Total Debits \$ 14,620.02Change in Ledger, Credits-Debits **\$ (14,343.44)****Beginning Ledger Balance**Cash **\$ 118,148.22** Must agree with Ledger last year end 12/31/2012

Checking 4,933 04

Interest Max 113,215 18

Change in ledger **\$ (14,343 44)**Ending Ledger balance **\$ 103,804.78** Must agree with ending ledger balance below**Ending Ledger balance \$ 103,804.78** Must agree with ending ledger above

Checking 2,928 02

Interest max 100,876 76

ILASS Financial Spreadsheet for the General Ledger Ending December 31, 2013

Revenue

		Source
Contributions, gifts, grants, and similar amounts received	\$ 22,750 00	
Sponsors	\$ 15,750 00	2013 Meeting
In kind	\$ 7,000 00	2013 Meeting
Program service revenue including government fees and contracts	\$ 76,705 00	
Participants local	\$ 55,805 00	2013 Meeting \$ 600 00 new membership included
Exhibitors	\$ 20,900.00	2013 Meeting
Membership dues and assessments	\$ 60 00	
Ledger	\$ 60.00	GL
Conference		2013 Meeting included in 55805 above (30 new)
Investment income (ledger)	\$ 101.58	GL 1099-irt
Refunded Service Charge	\$ 15 00	GL
Total revenue	\$ 99,631 58	

Expenses

Grants and similar amounts paid	\$ 3,000 00	
ICLASS 2012 travel reimbursements	\$ 2,000 00	GL-chk 137 1 left from 2012
Simmons award	\$ 1,000 00	GL-chk 140
Professional fees and other payments to independent contractors	\$ 18,899 15	
PIP	\$ 9,000 00	2013 meeting
Secretanat	\$ 5,000 00	GL-chk 141
Zakon Group	\$ 550 00	GL-chk 143
Constant Contact	\$ 282 00	GL-EFT
PIP travel expenses	\$ 1,163 61	2013 Meeting
Bank fees	\$ 2,903 54	2013 Meeting
Printing, publications, postage, and shipping	\$ 7,627 83	
Printing	\$ 7,083 45	2013 Meeting printing supplies and CD
Shipping	\$ 544 38	2013 Meeting
A&S subscriptions		(paid in 2014)
Other expenses	\$ 92,542 94	
Hotel (food & beverage)	\$ 33,692 61	2013 Meeting
Board dinner	\$ 2,256.18	2013 Meeting
Audio / Visual	\$ 11,250 88	2013 Meeting
Electric and Internet	\$ 4,803.34	2013 Meeting
Banquet	\$ 20,594 12	2013 Meeting
Plaques (ledger)	\$ 1,408 02	GL-chk 138
Badges, Signage	\$ 1,452 77	2013 Meeting
Event insurance (ledger)	\$ 1,024 00	GL-chk 139
D&O insurance	\$ 3,256 00	GL chk 142
Hotel Attnion	\$ 11,211 00	2013 Meeting
Hotel gratuities/receiving services	\$ 1,594 02	2013 Meeting

Total Expenses \$ 122,069.92

Revenue - Expenses \$ (22,438.34)

Beginning ILASS Balance

Cash	\$ 118,148 22	1/1/2013
Checking	\$ 4,933 04	
Interest Max	\$ 113,215 18	
BoA Account (PIP) advance	\$ 4,500 00	
2012 Event Net per Final 2012 Meeting Report (retained by PIP)	\$ 7,973 46	

Total Beginning ILASS Balance \$130,621 68 Must agree with ILASS 12 financial sheet end

Ending ILASS balance

12/31/2013

Cash	\$ 103,804 78
Checking	\$ 2,928 02
Interest Max	\$ 100,876 76
BoA Account (PIP) advance	\$ 4,500 00
2012 Event Net retained by PIP	\$ 7,973 46
2013 Event Net per Final 2013 Meeting Report	\$ (8,094 90)

Total Ending ILASS Balance \$ 108,183 34

ILASS Loss/Gain for year \$ (22,438 34)