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Short Form

OMB No 1545-1150

Return of Organization Exempt From Income Tax

2015

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

Open to Public
InspectionDepartment 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 2015 calendar year, or tax year beginning

January 1

, 2015, and ending

December 31

, 2015

B Check if applicable.

- Address change
 Name change
 Initial return
 Final 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)

D Employer identification number

34-1564046

21186 Parklane Street

Room/suite

248 477-3446

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

Farmington Hills, Michigan 48335

E Group Exemption
Number ►G Accounting Method: Cash Accrual Other (specify) ►I Website: ► www.ilass.orgJ Tax-exempt status (check only one) — 501(c)(3) 501(c) (6) (insert no.) 4947(a)(1) or 527H 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. \$ 98142

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

1	Contributions, gifts, grants, and similar amounts received	1	10500
2	Program service revenue including government fees and contracts	2	86720
3	Membership dues and assessments	3	880
4	Investment income	4	42
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
b	Gross income from fundraising events (not including \$ 0 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	0
c	Less: direct expenses from gaming and fundraising events	6c	0
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0
7a	Gross sales of inventory, less returns and allowances	7a	0
b	Less: cost of goods sold	7b	0
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
8	Other revenue (describe in Schedule O)	8	0
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	98142
10	Grants and similar amounts paid (list in Schedule O)	10	9000
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	0
13	Professional fees and other payments to independent contractors	13	24147
14	Occupancy, rent, utilities, and maintenance	14	0
15	Printing, publications, postage, and shipping	15	6189
16	Other expenses (describe in Schedule O)	16	66656
17	Total expenses. Add lines 10 through 16 ►	17	105992
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(7850)
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	114474
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	106624

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2015)

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Part II Balance Sheets (see the instructions for Part II)

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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	114474	22
23	Land and buildings	0	23
24	Other assets (describe in Schedule O)	0	24
25	Total assets	114474	25
26	Total liabilities (describe in Schedule O)	0	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	114474	27
			106624
			0
			0
			106624
			0
			106624

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? Host an annual technical conference (see Schedule O)

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	ILASS-Americas primary program service is to host an annual technical conference. The 2015 ILASS-Americas conference was held in Raleigh, NC May 17-20, 2015. The conference was attended by approximately 115 people and 70 technical papers were presented. (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a
29	ILASS-Americas maintains outreach to the community through a website, technical paper management, and email communication through the ILASS-Americas Secretariat. (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a
30	ILASS-Americas annually awards \$1000 to the student whose technical paper was voted to be the "best" from the previous year's conference. In 2015 ILASS-Americas also provided 4 students \$2000 travel awards to attend a conference in Tainan, Taiwan. (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a) ► <input type="checkbox"/>	32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule Q to respond to any question in this Part IV.

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

- 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 33
- 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) 34
- 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)? 35a
- 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 35b
- 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 35c
- 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 36
- 37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0
- b Did the organization file Form 1120-POL for this year? 37b
- 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? 38a
- b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b
- 39 Section 501(c)(7) organizations. Enter:
- a Initiation fees and capital contributions included on line 9 39a
- b Gross receipts, included on line 9, for public use of club facilities 39b
- 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ► 40b
- b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 40c
- c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40d
- d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40e
- 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 40f
- 41 List the states with which a copy of this return is filed ►
- 42a The organization's books are in care of ► Scott E. Parrish Telephone no. ► 248 477-3446
Located at ► 21186 Parklane Street, Farmington Hills, MI ZIP + 4 ► 48335 42b
- 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42c
- 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: ► 42d
- 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 ► 43
- 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a
- 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 44b
- c Did the organization receive any payments for indoor tanning services during the year? 44c
- 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 44d
- 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a
- b 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) 45b

		Yes	No
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	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

		Yes	No
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	47	<input type="checkbox"/>
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	<input type="checkbox"/>
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	<input type="checkbox"/>
b	If "Yes," was the related organization a section 527 organization?	49b	<input type="checkbox"/>
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 ►

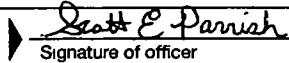
51	Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."
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(a) Name and business address of each independent 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 must attach a completed Schedule A	► <input type="checkbox"/> Yes <input type="checkbox"/> No
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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		<i>Scott E. Parrish</i>	Date
	Signature of officer	Scott E. Parrish, Treasurer	
	Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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)

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.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

ILASS-Americas

Employer identification number

34-1564046

Part I, Line 10, "Grants and similar amounts paid", ILASS-Americas annually awards \$1000 to the student whose technical paper was voted to be the "best" from the previous year's conference. Additionally, in 2015, ILASS-Americas provided 4 students travel awards to attend the International Conference on Liquid Atomization and Spray Systems (ICLASS) in Tainan, Taiwan. Each travel award was \$2000 and documented travel expenses exceeded the award for each recipient. \$1000 (Best Student Paper) + 4*\$2000 (ICLASS Travel Awards) = \$9000

Part I, Line 16, "Other expenses". These expenses are primarily related to the expenses associated with the annual technical conference and include: hotel food and beverage, audio / visual equipment rental, insurance, award plaques, etc.

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