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DLN: 93492087008189

Form 990-EZ

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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/form990ez.

A For the 2017 calendar year, or tax year beginning 06-01-2017, and ending 05-31-2018

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

ZONTA CLUB OF MIDLAND

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

PO BOX 196

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

MIDLAND, MI 48640

D Employer identification number

38-6065623

E Telephone number

(989) 631-6060

F Group Exemption Number

1219

G Accounting Method

☐ Cash ☒ Accrual Other (specify)

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: WWW.ZONTACLUBOFMIDLAND.ORG

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

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. \$104,535

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	18,320
	2	Program service revenue including government fees and contracts		2	34,314
	3	Membership dues and assessments		3	22,194
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a	5c	
	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)			
	6	Gaming and fundraising events		6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
	b	Gross income from fundraising events (not including \$ 18,320 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		25,431
Expenses	c	Less direct expenses from gaming and fundraising events	6c		6,710
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			18,721
	7a	Gross sales of inventory, less returns and allowances	7a	7c	
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			
	8	Other revenue (describe in Schedule O)		8	4,276
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	97,825
	10	Grants and similar amounts paid (list in Schedule O)		10	33,320
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
Net Assets	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	2,306
	16	Other expenses (describe in Schedule O)		16	70,125
	17	Total expenses. Add lines 10 through 16		17	105,751
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-7,926
	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	49,542
	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	41,616

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2017)

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	53,402	22 46,772
23 Land and buildings		23
24 Other assets (describe in Schedule O)	9,127	24 7,636
25 Total assets	62,529	25 54,408
26 Total liabilities (describe in Schedule O).	12,987	26 12,792
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	49,542	27 41,616

Part III Statement of Program Service Accomplishments (see the instructions for Part III)	Expenses
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Check if the organization used Schedule O to respond to any question in this Part III ☒ (Required for section 501(c)

What is the organization's primary exempt purpose? (3) and 501(c)(4)

IMPROVE THE LEGAL, POLITICAL, ECONOMIC, HEALTH, EDUCATIONAL AND PROFESSIONAL STATUS OF WOMEN THROUGH SERVICE AND ADVOCACY, WORK FOR THE ADVANCEMENT OF UNDERSTANDING, GOODWILL AND PEACE THROUGH A WORLD FELLOWSHIP OF EXECUTIVES IN BUSINESS AND THE PROFESSIONS, PROMOTE JUSTICE AND UNIVERSAL RESPECT FOR HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS, AND BE UNITED INTERNATIONALLY TO FOSTER HIGH ETHICAL STANDARDS, IMPLEMENT SERVICE PROGRAMS, AND PROVIDE MUTUAL SUPPORT AND FELLOWSHIP FOR MEMBERS WHO SERVE THEIR COMMUNITIES. THEIR NATIONS AND THE WORLD

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		
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See Additional Data Table		
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(Grants \$) If this amount includes foreign grants, check here . . . ☐ 28a

29 See Additional Data Table	29a
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(Grants \$) If this amount includes foreign grants, check here . . . ► ☐

30	30a
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(Grants \$) If this amount includes foreign grants, check here ☐

21. Other program purposes (describe in Schedule C)		
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31 Other program services (describe in Schedule U) ☐

(Grants \$)	If this amount includes foreign grants, check here . . . ☐	31a
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32 Total program service expenses (add lines 28a through 31a)		32	100,106
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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 O to respond to any question in this Part IV. ☐

[illegible]

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	33	No
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	No
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	No
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	No
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	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	No
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	No
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 ▶		
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	40b	No
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 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) 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	40e	No
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ KARLA OLDENBURG Telephone no ▶ (989) 631-6060 Located at ▶ 6018 EASTMAN AVE MIDLAND, MI ZIP + 4 ▶ 48640		
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)?	42b	No
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)		
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c	No
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 ▶ 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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
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)	45b	No

		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	No

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	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	If "Yes," was the related organization a section 527 organization?	49b	

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

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

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 ▶ ☐ **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		2019-03-24 Date	
	KARLA OLDENBURG CURRENT 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**

Additional Data

Software ID:
Software Version:
EIN: 38-6065623
Name: ZONTA CLUB OF MIDLAND

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 GRANTS TO CREATE OPPORTUNITIES FOR WOMEN AND TO PROMOTE STATE OF WOMEN (Grants \$ 12,652) If this amount includes foreign grants, check here . . . ☐	28a	68,316

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
29 HOST DISTRICT 15 FALL CONFERENCE (Grants \$) If this amount includes foreign grants, check here . . . ☐	29a	31,790

Form 990EZ, 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 O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
KARLA OLDENBURG PRESIDENT	1 00	0		
ASHLEIGH SUMMERS 1ST VP	1 00	0		
TRISH STEELE 2ND VP	1 00	0		
ANNA FRANCE-DICE SECRETARY	1 00	0		
RHONDA ANDERSON PAST PRESIDE	0 50	0		
KAYLEIGH STACHOWIAK TREASURER	1 00	0		
LISA HULBERT DIRECTOR	0 50	0		
BARB VANDERKELEN DIRECTOR	0 50	0		
BRIDGET SULLIVAN DIRECTOR	0 50	0		
LINDA ANTHONY DIRECTOR	0 50	0		
LISA MINER DIRECTOR	0 50	0		
BONNIE WESTERVLET DIRECTOR	0 50	0		
MELINDA GALL DIRECTOR	0 50	0		
CAROLE CALVERT-BAXTER DIRECTOR	0 50	0		
KIMBERLY WALDEN DIRECTOR	0 50	0		

Form 990EZ, 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 O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CINDY VICKERY DIRECTOR	0 50	0		
KRISTAN SOTO DIRECTOR	0 50	0		
KRIST BOWER DIRECTOR	0 50	0		
JULIE DOPP DIRECTOR	0 50	0		
CRYSTAL CORBAT DIRECTOR	0 50	0		
KARLA OLDENBURG CURRENT TREA	000 00	0		

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d)
		HOMEWALK (event type)	SPRING AUCTION (event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	34,830	8,921		43,751
	2 Less Contributions	18,320			18,320
	3 Gross income (line 1 minus line 2)	16,510	8,921		25,431
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	6,710			6,710
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				6,710
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				18,721

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers?	☐ Yes ☐ No						
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	☐ Yes ☐ No						
13 Indicate the percentage of gaming activity conducted in							
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">13a</td> <td style="width: 80%;"></td> <td style="width: 10%; text-align: right;">%</td> </tr> <tr> <td>13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table>	13a		%	13b		%
13a		%					
13b		%					
b An outside facility							
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records							
Name ►							
Address ►							
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	☐ Yes ☐ No						
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$							
c If "Yes," enter name and address of the third party							
Name ►							
Address ►							
16 Gaming manager information							
Name ►							
Gaming manager compensation ► \$							
Description of services provided ►							
☐ Director/officer ☐ Employee ☐ Independent contractor							
17 Mandatory distributions							
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?							
☐ Yes ☐ No							
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$							

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
ZONTA CLUB OF MIDLAND

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

2017

**Open to Public
Inspection**

Employer identification number

38-6065623

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	JUNE SOCIAL 2,080 OTHER 1,883 WAYS & MEANS 313 TOTAL 4,276

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10	ZONTA DISTRICT 15 DISTRICT DUES 1,180 ZONTA INTERNATIONAL INTERNATIONAL DUES 4,902 ZONTA I NTERNATIONAL FOUNDATION DONATION 12,000 ZONTA DISTRICT 15 DONATION 2,526 GOLDEN Z CLUB DON ATION 60

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	HOMEWALK ADVERTISING AND PROMOTION 2,392 HOMEOWNER GIFTS 334 SUPPLIES 28 PAYPAL FEES 44 SPRING AUCTION PAYPAL 11 SUPPLIES 230 AUCTIONEER 300 DISTRICT 15 FALL CONFERENCE CONFERENCES /MEETINGS 128 HOSTING CLUB 1,100 REGISTRATION 1,313 AUDIO VISUAL 1,106 SPEAKERS 2,470 BANK FEES 27 SUPPLIES 110 FAVORS 1,683 MEALS 21,653 ENTERTAINMENT 2,200 EXPENSES FALL CONFERENCE 5,073 INTERNATIONAL CONFERENCE 7,280 NORTH AMERICAN CONFERENCE 647 MEALS 14,197 DUES & SUBSCRIPTIONS 250 POSTAGE & SUPPLIES 257 PUBLIC RELATIONS 1,001 OTHER 422 MEMBERSHIP 764 ADVOCACY 3,439 PAYPAL FEES 43 BANK FEES 147 JUNE SOCIAL 1,476 TOTAL 70,125

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	ACCOUNTS RECEIVABLE 3,045 1,391 PREPAID EXPENSES AND DEFERRED CHARGES 6,082 6,245 TOTAL 9,127 7,636

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 267 442 DEFERRED REVENUE 12,720 12,350

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	IMPROVE THE LEGAL, POLITICAL, ECONOMIC, HEALTH, EDUCATIONAL AND PROFESSIONAL STATUS OF WOMEN THROUGH SERVICE AND ADVOCACY, WORK FOR THE ADVANCEMENT OF UNDERSTANDING, GOODWILL AND PEACE THROUGH A WORLD FELLOWSHIP OF EXECUTIVES IN BUSINESS AND THE PROFESSIONS, PROMOTE JUSTICE AND UNIVERSAL RESPECT FOR HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS, AND BE UNITED INTERNATIONALLY TO FOSTER HIGH ETHICAL STANDARDS, IMPLEMENT SERVICE PROGRAMS, AND PROVIDE MUTUAL SUPPORT AND FELLOWSHIP FOR MEMBERS WHO SERVE THEIR COMMUNITIES, THEIR NATIONS AND THE WORLD

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 31	HOST DISTRICT 15 FALL CONFERENCE