

Form **990EZ**

 Department of the
 Treasury
 Internal Revenue Service

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)

► Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

**Open to
Public
Inspection**

A For the 2018 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization INTERNATIONAL PLANT PROPAGATORS' SOCIETY INC C/O DONNA S FOSTER	
Number and street (or P O box, if mail is not delivered to street address) 4661 CRYSTAL DRIVE	Room/suite
City or town, state or province, country, and ZIP or foreign postal code COLUMBIA, SC 29206	

D Employer identification number

75-2212643

E Telephone number	
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(803) 743-4284

**F Group Exemption
Number** ▶

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: ► N/A

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(5) ◀ (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. ▶ \$ 158,627

Part I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
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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	
	2	Program service revenue including government fees and contracts	2	134,087
	3	Membership dues and assessments	3	24,442
	4	Investment income	4	58
	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	40	
b	Less cost of goods sold	7b	22	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	18	
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	158,605	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	11,405
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	34,724
	13	Professional fees and other payments to independent contractors	13	4,987
	14	Occupancy, rent, utilities, and maintenance	14	689
	15	Printing, publications, postage, and shipping	15	1,986
	16	Other expenses (describe in Schedule O)	16	90,343
	17	Total expenses. Add lines 10 through 16 ►	17	144,134
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	14,471
	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	196,734
	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	211,205

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	196,138	22 210,896
23 Land and buildings		23
24 Other assets (describe in Schedule O)	596	24 309
25 Total assets	196,734	25 211,205
26 Total liabilities (describe in Schedule O).	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	196,734	27 211,205

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?
 DISSEMINATION OF KNOWLEDGE & PROMOTION OF PLANT PROPAGATORS
 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 See Additional Data Table		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	
29	29a	
(Grants \$) If this amount includes foreign grants, check here ☐		
30	30a	
(Grants \$) If this amount includes foreign grants, check here ☐		
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a) ☒	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 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
DR DAVID CREECH	0 25	0	0	0
PAST PRESIDENT				
ELLIOTT HALLUM	1 50	0	0	0
PRESIDENT				
BRIE ARTHUR	0 25	0	0	0
PRESIDENT ELECT				
BOBBY GREEN	0 25	0	0	0
DIRECTOR				
MIKE ROE	0 25	0	0	0
DIRECTOR				
DR CHRISTINE COKER	0 25	0	0	0
DIRECTOR				
WILLIAM TURK	0 25	0	0	0
DIRECTOR				
TOM SAUDERS	0 25	0	0	0
DIRECTOR				
JUDSON LECOMPTE	0 25	0	0	0
DIRECTOR				
DAVID NIZINSKI	0 25	0	0	0
DIRECTOR				
DR FRED DAVIES	2 50	13,730	0	0
EDITOR				
DONNA FOSTER	12 00	20,719	0	0
SECRETARY/TREASURER				

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 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	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	
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 ▶ <u>DONNA FOSTER</u> Telephone no ▶ <u>(803) 743-4284</u> Located at ▶ <u>4661 CRYSTAL DRIVE COLUMBIA, SC</u> ZIP + 4 ▶ <u>29206</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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	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 ▶	42c	No
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	

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

Yes

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 ☐

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

Yes

No

48

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

48

Yes

No

49a

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

49a

Yes

No

b

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

49b

Yes

No

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

2019-08-21

Date

DONNA S FOSTER, TREASURER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

DENISE P HILL

Preparer's signature

Date

2019-08-21

Check ☐ if self-employed

PTIN

P00046615

Firm's name ▶ ELLIOTT DAVIS LLC/LLC

Firm's EIN ▶ 57-0381582

Firm's address ▶ 1901 MAIN STREET SUITE 900

Phone no. (803) 256-0002

COLUMBIA, SC 29201

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

Form 990-EZ (2018)

Additional Data

Software ID:
Software Version:
EIN: 75-2212643
Name: INTERNATIONAL PLANT PROPAGATORS'
SOCIETY INC C/O DONNA S FOSTER

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 DISSEMINATION OF KNOWLEDGE & PROMOTION OF PLANT PROPAGATORS (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		28a	0

TY 2018 Transfers Personal Benefits Contracts Declaration

Name: INTERNATIONAL PLANT PROPAGATORS'
SOCIETY INC C/O DONNA S FOSTER

EIN: 75-2212643

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

INTERNATIONAL PLANT PROPAGATORS'
SOCIETY INC C/O DONNA S FOSTER**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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****Employer identification number**

75-2212643

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INVESTMENT INCOME AMOUNT 58

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 40 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 22 GROSS PROFIT 18 COST OF GOODS SOLD INVENTORY AT BEGINNING OF YEAR 596 MERCHANDISE PURCHASED -265 COST OF LABOR 0 MATERIALS AND SUPPLIES 0 OTHER COSTS 0 INVENTORY AT END OF YEAR 309 COST OF GOODS SOLD 22

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION TRAVEL EXPENSES AMOUNT 17,539 DESCRIPTION ANNUAL MEETING AMOUNT 44,644 DESCRIPTION INTERNATIONAL PROGRAMS AMOUNT 2,014 DESCRIPTION OFFICE EXPENSES AMOUNT 1,104 DESCRIPTION WEBSITE AMOUNT 271 DESCRIPTION IPPS INTERNATIONAL DUES AMOUNT 9 ,551 DESCRIPTION INSURANCE AMOUNT 1,056 DESCRIPTION TOURS AMOUNT 10,990 DESCRIPTI ON AWARDS AMOUNT 263 DESCRIPTION BANKING FEES AMOUNT 2,451 DESCRIPTION PAYPAL EXP ENSE AMOUNT 195 DESCRIPTION SUPPLIES AMOUNT 265 TOTAL TO FORM 990-EZ, LINE 16 90,3 43

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION INVENTORY BEG OF YEAR AMOUNT 596 END OF YEAR AMOUNT 309