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Form	J	J	U	

** PUBLIC DISCLOSURE COPY ** 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/Form990 for instructions and the latest information. OMB No. 1545-0047

Department of the Treasury	
Internal Revenue Service	

<u>A</u> F	or the	e 2022 calendar year, or tax year beginning and	ending					
B c a	 ⊐Addre	C Name of organization D Employer identification number plicable: INTERNATIONAL ASSOCIATION OF ASSESSING Address OFFICERS						
	Change OFFICERRS Name change Doing business as 36-2210012							
	Initial return		Room/suite					
	Final return/	31/ ₩ 10-00 000000	nooni, suite	816-701-				
	termin			G Gross receipts \$	7,621,320.			
	Ameno	KANSAS CITY, MO 64105		H(a) Is this a group re	turn			
	Applic tion	F Name and address of principal officer. DEDIA MCGOINE		for subordinates	? Yes X No			
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No			
<u> </u>]	ax-exe	empt status: 🔀 501(c)(3) 🗌 501(c) () (insert no.) 🗌 4947(a)(1) (or 🗌 527	If "No," attach a	list. See instructions			
	Vebsit			H(c) Group exemption				
		organization: X Corporation Trust Association Other	L Year	of formation: 1936	l State of legal domicile: IL			
Pa	rt I	Summary						
ø		Briefly describe the organization's mission or most significant activities: PROM						
Governance		EXCELLENCE IN PROPERTY APPRAISAL, ASSESSM		(SEE SCHEDUL				
ern		Check this box if the organization discontinued its operations or dispos		_				
Š					<u> </u>			
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		Number of independent voting members of the governing body (Part VI, line 1b)			29			
ties		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			230			
Activities &		Total number of volunteers (estimate if necessary)			351,766.			
Ac		Net unrelated business taxable income from Form 990-T, Part I, line 11			106,706.			
				Prior Year	Current Year			
	8	Contributions and grants (Part VIII, line 1h)		1,606,078.	482,600.			
Revenue		Program service revenue (Part VIII, line 2g)		3,754,066.	6,172,054.			
eve		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,293,029.	40,926.			
Ř	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		437,730.	252,775.			
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		7,090,903.	6,948,355.			
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		41,701.	30,587.			
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.			
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,534,804.	2,811,993.			
nse	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.			
Expenses		Total fundraising expenses (Part IX, column (D), line 25)	0.					
ш		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,677,981.	2,855,093.			
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		5,254,486.	5,697,673.			
		Revenue less expenses. Subtract line 18 from line 12		1,836,417.	1,250,682.			
s or nces			В	eginning of Current Year	End of Year			
Assets Balanc		Total assets (Part X, line 16)	······	9,977,778.	9,966,378.			
et As Ind F		Total liabilities (Part X, line 26)		2,315,208.	1,930,152.			
	22 Irt II	Net assets or fund balances. Subtract line 21 from line 20		7,662,570.	8,036,226.			
Fa	u t II							

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	Signature of officer			Date		
Here	ASHLEY LATHROP, INTERIM E	XECUTIVE DIRECTOR				
	Type or print name and title					
	Print/Type preparer's name	Preparer's signature	Date	Check	PTIN	
Paid	RHONDA L. CARLSON CPA	RHONDA L. CARLSON	CP 11/01	/23 self-employed	P00297658	
Preparer	Firm's name KELLER & OWENS, L	'TC		Firm's EIN 48-	1195228	
Use Only	Firm's address 10955 LOWELL AVE,	STE 800				
	OVERLAND PARK, KS	66210		Phone no. (913	) 338-3500	
May the IF	May the IRS discuss this return with the preparer shown above? See instructions INO					
232001 12-1	In the second					

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

(Rev. January 2022)

## Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

#### File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

### Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print				Taxpayer identification number (TIN) $36-2210012$		
File by the due date for filing your return. See	Number, street, and room or suite no. If a P.O. box, s 314 W 10TH STREET	ee instruct	ions.		30 22	110012
instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. KANSAS CITY, MO 64105						
Enter the	Return Code for the return that this application is for (file	e a separat	e application for each return)			
Applicati	on	Return	Application			Return
Is For		Code	Is For			Code
Form 990	or Form 990-EZ	01	Form 1041-A			08
Form 472	0 (individual)	03	Form 4720 (other than individual)			09
Form 990	-PF	04	Form 5227			10
Form 990	-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 990	-T (trust other than above)	06	Form 8870			12
Form 990	-T (corporation) THE ORGANIZATIO	07				
Teleph ● If the c ● If this i box ▶ [ 1 I re the ▶[ ▶[ 2 If th	books are in the care of $\blacktriangleright$ <u>314 W 10TH STRE</u> frome No. $\blacktriangleright$ <u>816-701-8100</u> organization does not have an office or place of business s for a Group Return, enter the organization's four digit ( . If it is for part of the group, check this box $\blacktriangleright$ [ quest an automatic 6-month extension of time until organization named above. The extension is for the organization named above. The extension is for the organization rate of the group or tax year beginning	s in the Uni Group Exe and atta <b>NOVEN</b> anization's , an heck reaso	Fax No.       ►         ted States, check this box	f this is fo all memb	r the whole ers the exte	group, check this
	nonrefundable credits. See instructions.	, enter the	teritative tax, less	3a	\$	0.
	his application is for Forms 990-PF, 990-T, 4720, or 6069	•				0
estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b \$					0.	
Caution: instructio	ng EFTPS (Electronic Federal Tax Payment System). See If you are going to make an electronic funds withdrawal ns. or Privacy Act and Paperwork Reduction Act Notice.	(direct deb	it) with this Form 8868, see Form 84	3c 153-TE and		0 • • • • • • • • • • • • • • • • • • •

223841 04-01-22

	INTERNATIONAL ASSOCIATION OF ASSESSING		-
	n 990 (2022) OFFICERS rt III Statement of Program Service Accomplishments	36-2210012	Page <b>2</b>
га	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:	<u></u>	[21]
•	THE MISSION OF IAAO IS TO PROMOTE GLOBAL EXCELLENCE IN PR		
	APPRAISAL, ASSESSMENT ADMINISTRATION, AND PROPERTY TAX PO		GH
	INNOVATIVE PROFESSIONAL DEVELOPMENT, EDUCATION, RESEARCH,	AND	
	TECHNICAL ASSISTANCE.		
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?		XNo
	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	XNo
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as m	easured by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others,	, the total expenses, a	nd
	revenue, if any, for each program service reported.	2 207	000
4a	(Code:) (Expenses \$ 1,199,293. including grants of \$ 3,777. ) (Revenue EDUCATION AND PROFESSIONALISM: IAAO CONDUCTS PROFESSIONAL		
	BY OFFERING COURSES, WORKSHOPS, SEMINARS, AND OTHER EDUCA		<u> </u>
	PRODUCTS TO EDUCATE THOSE ENGAGED IN THE ASSESSMENT PRACT		
	ADDITION, THIS PROGRAM OVERSEES THE CREDENTIALS OF		
	MEMBERS.		
4b	(		
	ANNUAL CONFERENCE: IAAO CONDUCTS AN ANNUAL MEETING FOR ME		
	MEMBERS TO CONNECT WITH OTHER MEMBERS AND NON MEMBERS. WE		DE
	TECHNICAL ASSISTANCE TO JURISDICTIONS, CITIES AND COUNTRI	<u>ES.</u>	
4c	(Code:) (Expenses \$1,022,554. including grants of \$ 26,293. ) (Revenue	s 1,647,	758
40	(Code:) (Expenses \$1, 022, 554. including grants of \$26, 293. ) (Revenue MEMBERSHIP: IAAO IS DEDICATED TO IMPROVING THE ADMINISTRA		<u>, , , , , , , , , , , , , , , , , , , </u>
	UNDERSTANDING OF PROPERTY TAX ISSUES FOR ITS 8,326 MEMBER		
	INCLUDES SUPPORTING LOCAL PROGRAMS, MAINTAINING ETHICS CO	DE, PROVIDI	NG
	A LIAISON FUNCTION WITH NATIONAL AND INTERNATIONAL ORGANI		
	RECOGNIZING OUTSTANDING ACHIEVEMENT WITHIN THE PROFESSION		
		DS OF THOSE	
	SPECIALIZED AREAS OF ASSESSING.		
4d	Other program services (Describe on Schedule O.)	14 600	
		14,692.)	
4e	Total program service expenses 4,549,307.	(	<b>990</b> (2022)
22200	2 12-13-22	Form	2022)
_0200	3		
211		CCOCT A MTON	14605

OFFICERS

Part IV Checklist of Required Schedules

Form 990 (2022)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			v
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			х
-	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	5		х
6	similar amounts as defined in Rev. Proc. 98-19? <i>If</i> "Yes," <i>complete Schedule C, Part III</i> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	5		- 23
0	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	0		
'	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
0	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
5	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	х	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		<u>X</u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
<b>.</b> -	or more? If "Yes," complete Schedule F, Parts I and IV	14b	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			v
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		_X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	40		v
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	4-		v
10	column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40		х
10	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"	19		х
20a	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a		X
		20a 20b		
21	It "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
- 1	domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i>	21		х
232003			990	(2022)

232003 12-13-22

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Form	990 (2022) OFFICERS 36-221	0012	Р	age <b>4</b>
Par	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Х	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	L
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		<u>x</u>
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		<u> </u>
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			<u></u>
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u>x</u>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u>x</u>
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			v
	contributions? If "Yes," complete Schedule M	30		X X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i>	31		<u> </u>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			v
00	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	1 22	х	
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	24		x
25.2	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34 35a		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)? If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	354		<u></u>
U	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	330		<u> </u>
50		36		x
37	<i>If</i> "Yes," <i>complete Schedule R, Part V, line 2</i> Did the organization conduct more than 5% of its activities through an entity that is not a related organization	- 50		
31	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			<u> </u>
00		38	х	
Par		0		<u> </u>
	Check if Schedule O contains a response or note to any line in this Part V			$\square$
		<u></u>	Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 2	5	100	
b		0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
v	(gambling) winnings to prize winners?	1c		
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2022.05000 INTERNATIONAL ASSOCIATION 14695_2

Form	990 (2022) OFFICERS	36-2210	012	Р	age <b>5</b>
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a 29			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ns?	2b	Х	
			3a	Х	
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule		3b	Х	
	At any time during the calendar year, did the organization have an interest in, or a signature or other a				
	financial account in a foreign country (such as a bank account, securities account, or other financial a	•	4a		x
h	If "Yes," enter the name of the foreign country				
~	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	counts (FBAR)			
52	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction at any time during the tax year?		5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		50 5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did th		50		<u> </u>
6a			6		x
			<u>6a</u>		
b	If "Yes," did the organization include with every solicitation an express statement that such contributi	ons or gins			
_	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).		_		v
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa	•			
	to file Form 8282?	1 1	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract?	7e 7f		X
f	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				x
g	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?				<u> </u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	tion file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the			
	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against				
	amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the				
	organization is licensed to issue qualified health plans	13b			
с	Enter the amount of reserves on hand	13c			
14a			14a		x
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune		<u> </u>		
	excess parachute payment(s) during the year?		15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.		15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?	16		x
10			10		
17	If "Yes," complete Form 4720, Schedule O.	tivition			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any active two under paction 4051, 4052 or 40522		47		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.		Form	900	(2022)
232005	12-13-22		Form	1 3 30	(2022)

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6 2022.05000 INTERNATIONAL ASSOCIATION 14695_2

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	Check if Schedule O contains a response or note to any line in this Part VI	<u></u>		X
Sec	tion A. Governing Body and Management			
4.	Enter the number of voting members of the governing body at the end of the tax year 15		Yes	No
па		-		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.			
h	Enter the number of voting members included on line 1a, above, who are independent 1b 14			
	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	-		
2	officer, director, trustee, or key employee?	2		x
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
-	of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		1	
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a	Х	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,		v	
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	10	v	
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	~	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	100	х	
40	on Schedule O how this was done Did the organization have a written whistleblower policy?	12c	X	
13 14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?	13 14	X	
14 15	Did the process for determining compensation of the following persons include a review and approval by independent	14	Λ	
15	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
2	The organization's CEO, Executive Director, or top management official	15a	х	
	Other officers or key employees of the organization	15a	X	
D.	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	150		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
iou	taxable entity during the year?	16a		x
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sect	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed NONE			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A, if applicable), 990, and 990 T (section 501(c)(3)s	s only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.	•		
	X Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	d finane	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	THE ORGANIZATION - 816-701-8100			
	314 W 10TH STREET, KANSAS CITY, MO 64105			

INTERNATIONAL	ASSOCIATION	OF	ASSESSING
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OFFICERS

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Form 990 (2	2022) OFFICERS	36-2
Part VII	Compensation of Officers, Directors, Trustees, Key	Employees, Highest Compensated
	Employees, and Independent Contractors	

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than

\$100,000 from the organization and any related organizations. • List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Name and the         Average hours per week         Conditional tension billing and the billing and t	(A)	(B)			(0	C)			(D)	(E)	(F)
Under and is drector users (ist any hours for ine)         Officer and is drector users (ist any hours for ine)         Officer and is drector users (ist any hours for ine)         Officer and is drector users (ist any below kg)         Torm is below ine)         Torm is below is is is is         Torm is is is         Torm is is         Torm is <thttore is         Torm is<td>Name and title</td><td>Average hours per</td><td></td><td>not c</td><td>heck</td><td>more</td><td>than c</td><td></td><td>Reportable compensation</td><td>Reportable compensation</td><td>Estimated amount of</td></thttore 	Name and title	Average hours per		not c	heck	more	than c		Reportable compensation	Reportable compensation	Estimated amount of
(1)         DEBRA MCGUIRE         40.00         X         X         247,695.         0.         23,531.           (2)         LARK VILARK         40.00         X         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           (5)         HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6)         MIKE ARDISSINNOVATI         X         X         0.         0.         0.           (6)         MAY RASUSESIN         2.00         X         X         0.         0.         0.           (7)         BRIAN GAY         2.00         X         X         0.         0.         0.           (8)         DIAN RILLORE         2.00         X         0.         0.         0.         0.           (9)         GRADY MEMER         X         0.         0.         0.         0.		week		cer an	dåd	lirecto	or/trust	tee)	from	from related	
(1)         DEBRA MCGUIRE         40.00         X         X         247,695.         0.         23,531.           (2)         LARK VILARK         40.00         X         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           (5)         HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6)         MIKE ARDISSINNOVATI         X         X         0.         0.         0.           (6)         MAY RASUSESIN         2.00         X         X         0.         0.         0.           (7)         BRIAN GAY         2.00         X         X         0.         0.         0.           (8)         DIAN RILLORE         2.00         X         0.         0.         0.         0.           (9)         GRADY MEMER         X         0.         0.         0.         0.			directo							<b>v</b>	
(1)         DEBRA MCGUIRE         40.00         X         X         247,695.         0.         23,531.           (2)         LARK VILARK         40.00         X         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           (5)         HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6)         MIKE ARDISSINNOVATI         X         X         0.         0.         0.           (6)         MAY RASUSESIN         2.00         X         X         0.         0.         0.           (7)         BRIAN GAY         2.00         X         X         0.         0.         0.           (8)         DIAN RILLORE         2.00         X         0.         0.         0.         0.           (9)         GRADY MEMER         X         0.         0.         0.         0.			ee or	istee			insated		, , , , , , , , , , , , , , , , , , ,	•	
(1)         DEBRA MCGUIRE         40.00         X         X         247,695.         0.         23,531.           (2)         LARK VILARK         40.00         X         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           (5)         HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6)         MIKE ARDISSINNOVATI         X         X         0.         0.         0.           (6)         MAY RASUSESIN         2.00         X         X         0.         0.         0.           (7)         BRIAN GAY         2.00         X         X         0.         0.         0.           (8)         DIAN RILLORE         2.00         X         0.         0.         0.         0.           (9)         GRADY MEMER         X         0.         0.         0.         0.		organizations	al trus	nal tru		oyee	com pe		1099-NEC)		
(1)         DEBRA MCGUIRE         40.00         X         X         247,695.         0.         23,531.           (2)         LARK VILARK         40.00         X         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         147,707.         0.         22,465.           (3)         MIKE ARDIS         40.00         X         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           (5)         HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6)         MIKE ARDISSINNOVATI         X         X         0.         0.         0.           (6)         MAY RASUSESIN         2.00         X         X         0.         0.         0.           (7)         BRIAN GAY         2.00         X         X         0.         0.         0.           (8)         DIAN RILLORE         2.00         X         0.         0.         0.         0.           (9)         GRADY MEMER         X         0.         0.         0.         0.			lividua	stitutio	icer	y em p	ploye	rmer			organizations
EXECUTIVE DIRECTOR         X         X         X         247,695.         0.         23,531.           (2) LARRY CLAR         40.00         X         X         147,707.         0.         22,465.           (3) MIKE ARDIS         40.00         X         132,302.         0.         14,273.           (4) ASHLEY LATHROP         40.00         X         132,302.         0.         14,273.           (4) ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           (5) HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6) ANY RABUSSEN         2.00         X         0.         0.         0.           PAST PRESIDENT         X         X         0.         0.         0.           (7) BRIAN GAY         2.00         X         0.         0.         0.           (9) GRADY JACKSON         2.00         X         0.         0.         0.           (9) GRADY JACKSON         2.00         X         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.           (10) GROGAY HATCHOR BOR         X <t< td=""><td></td><td>,</td><td>Inc</td><td><u> </u></td><td>HO</td><td>Ke</td><td>err,</td><td>Foi</td><td></td><td></td><td></td></t<>		,	Inc	<u> </u>	HO	Ke	err,	Foi			
(2)         LARRY CLARK         40.00         x         147,707.         0.         22,465.           (3)         MIRE ARDIS         40.00         x         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         x         132,302.         0.         14,273.           (4)         ASHLEY LATHROP         40.00         x         124,195.         0.         15,299.           (5)         HEATHER MOSER         40.00         x         115,171.         0.         13,884.           (6)         ANY RABUSSEN         2.00         x         0.         0.         0.           PAST PRESIDENT         X         X         0.         0.         0.         0.           BOARD MEMBER         2.00         X         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.           (9)         GRADY JACKSON         2.00         X         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.         0.           (10)         GRADY JACKSON         2.00		40.00	v		v				247 695	0	23 531
DIRECTOR OF STRATEGIC INITIATIVES         X         147,707.         0.         22,465.           (3) MIRE ARDIS         40.00         X         132,302.         0.         14,273.           (4) ASHLEY LATHROP         40.00         X         132,302.         0.         14,273.           (5) HEATHER MOSER         40.00         X         124,195.         0.         15,299.           (5) HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6) AWY RASMUSSEN         2.00         X         0.         0.         0.           BOARD MEMBER         2.00         X         0.         0.         0.           BOARD MEMBER         2.00         X         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.           (1) GREGORY HUTCHINSON         2.00         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.           (10) GREGORY HUTCHINSON         2.00         0.         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.		40 00			<u> </u>				247,095.	0.	23,331.
(3) MIKE ARDIS         40.00         x         132,302.         0.         14,273.           (4) ASHLEV LATEROP         40.00         x         132,302.         0.         14,273.           SENIOR DIRECTOR OF COMMUNICATIONS         40.00         x         124,195.         0.         15,299.           (5) HEATHER MOSER         40.00         x         115,171.         0.         13,884.           (6) ANY RASMUSSEN         2.00         x         0.         0.         0.           PAST PRESIDENT         x         x         0.         0.         0.           (7) BRIAN GAY         2.00         x         0.         0.         0.           BOARD MEMBER         x         0.         0.         0.         0.           (9) GRADY JACKSON         2.00         x         0.         0.         0.           BOARD MEMBER         x         0.         0.         0.         0.         0.           BOARD MEMBER         x         0.         0.         0.         0.         0.           BOARD MEMBER         x         0.         0.         0.         0.         0.           G10 GREGNY HUTCHINSON         2.00         x <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>x</td><td></td><td>147 707.</td><td>0.</td><td>22 465.</td></td<>							x		147 707.	0.	22 465.
SENIOR DIRECTOR OF COMMUNICATIONS         X         132,302.         0.         14,273.           (4) ASHLEY LATHROP         40.00         X         124,195.         0.         15,299.           SENIOR DIRECTOR OF BUSINESS INNOVATI         X         124,195.         0.         15,299.           (5) HEATHRER MOSER         40.00         X         115,171.         0.         13,884.           (6) AMY RASMUSSEN         2.00         X         0.         0.         0.           PAST PRESIDENT         X         X         0.         0.         0.           (7) BRIAN GAY         2.00         X         0.         0.         0.           (8) DINAH KILGORE         2.00         X         0.         0.         0.           (9) GRADY JACKSON         2.00         X         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.           (10) GREGORY HUTCHINSON         2.000         X         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.           (11) GREGORY HUTCHINSON         2.000         X         0.         0. <t< td=""><td></td><td>40.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>11///0/1</td><td></td><td></td></t<>		40.00							11///0/1		
(4) ASHLEY LATHROP         40.00         x         124,195.         0.         15,299.           (5) HEATHER MOSER         40.00         x         115,171.         0.         13,884.           (6) AMY RASMUSSEN         2.00         x         x         0.         0.         0.           (7) BRIAN GAY         2.00         x         x         0.         0.         0.           (8) DINAH KILGORE         2.00         x         0.         0.         0.         0.           (9) GRADY JACKSON         2.00         x         0.         0.         0.         0.           (10) GREGORY HUTCHINSON         2.00         x         0.         0.         0.         0.           (11) KARA ENDICOTT         2.00         x         0.         0.         0.         0.           BOARD MEMBER         x         0.         0.         0.         0.         0.         0.           (11) KARA ENDICOTT         2.00         X         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.         0.           (11) KARA ENDICOTT         2.00         X         0.	SENIOR DIRECTOR OF COMMUNICATIONS		1				x		132,302.	0.	14,273.
SENIOR DIRECTOR OF BUSINESS INNOVATI         X         124,195.         0.         15,299.           (5) HEATHER MOSER         40.00         X         115,171.         0.         13,884.           SENIOR DIRECTOR OF PROFESSIONAL DEVE         X         115,171.         0.         13,884.           (6) AWY RASMUSEN         2.00         X         0.         0.         0.           PAST PRESIDENT         X         X         0.         0.         0.           C(7) BRIAN GAY         2.00         X         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.         0.           (9) GRADY JACKSON         2.00         X         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.<	(4) ASHLEY LATHROP	40.00									
(5)         HEATHER MOSER         40.00         X         115,171.         0.         13,884.           (6)         AMY RASMUSSEN         2.00         X         0.         0.         10.         13,884.           (6)         AMY RASMUSSEN         2.00         X         0.         0.         0.         0.           PAST PRESIDENT         X         X         0.         0.         0.         0.         0.           BOARD MEMBER         2.00         X         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.	SENIOR DIRECTOR OF BUSINESS INNOVATI		1				x		124,195.	0.	15,299.
(6) AMY RASMUSSEN       2.00       X       X       X       0.       0.       0.         PAST PRESIDENT       X       X       0.       0.       0.       0.       0.         GOARD MEMBER       X       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.	(5) HEATHER MOSER	40.00									
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(7)       BRIAN GAY       2.00       X       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.       0.	(6) AMY RASMUSSEN	2.00									
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(16)         RYAN CAVANAH         2.00         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.			x						0.	0.	0.
BOARD MEMBER         X         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.	(16) RYAN CAVANAH	2.00									
(17) TERRY TAYLOR         2.00         X         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.         0.	BOARD MEMBER		х						0.	0.	0.
	(17) TERRY TAYLOR	2.00									
	BOARD MEMBER		Х						0.	0.	

232007 12-13-22

Form 990 (2022)

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2022.05000 INTERNATIONAL ASSOCIATION 14695 2

	IONAL AS	SSC	CI	AT	ΊC	N	OE	F ASSESSING	36-2	210	012	П	age <b>8</b>
Form 990 (2022)         OFFICERS           Part VII         Section A. Officers, Directors, Trus	tees Key Em		005	and	1 Hi	aho	et C	omnensated Employee		210		F	aye <b>U</b>
(A) Name and title	(B) Average hours per week	(do box	not c , unle		<b>C)</b> itior more rson i	ן than is botl	one 1 an	(D) Reportable compensation from	(Continued) (E) Reportable compensatio from related	on	an	(F) timate nount other	of
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizatior (W-2/1099-MI 1099-NEC	ns SC/	fr org and	pensa om th anizat d relat inizati	ie tion ted
(18) WADE PATTERSON PRESIDENT	2.00	x		x				0.		Ο.			0.
(19) WILLIAM HEALEY BOARD MEMBER	2.00	x						0.		0.			0.
		-											
1b Subtotal		1						767,070.		0.	8	9,4	52.
c Total from continuation sheets to Part V <u>d Total (add lines 1b and 1c)</u>		<u></u>						0.767,070.		0.	8	9,4	0. 52.
2 Total number of individuals (including but r compensation from the organization	lot limited to th	iose	liste	ed ac	ove	e) wn	io re	eceived more than \$100,	UUU of reportable	e		V.	5
3 Did the organization list any former officer	, director, trust	ee, k	key e	empl	oye	e, or	' hig	phest compensated emp	loyee on			Yes	No
line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i> s 4 For any individual listed on line 1a, is the su	um of reportabl	le co	mpe	ensa	tion	and	l otł	ner compensation from t	he organization		3	v	X
and related organizations greater than \$15 5 Did any person listed on line 1a receive or a	accrue comper	nsati	on fi	rom	any	unre	elate	ed organization or individ	dual for services		4 5	X	X
rendered to the organization? <i>If</i> "Yes," con Section B. Independent Contractors	<u>iplete Schedul</u>	e J to	or si	<u>ıcn i</u>	<u>oers</u>	son					5		- 23
1 Complete this table for your five highest co the organization. Report compensation for										pensa	tion fro	m	
(A) Name and business	address	N	ONE	3				(B) Description of s	services	С	<b>(C</b> ompei		n
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lir	niteo	d to f	thos (	-	ted	above) who received me	ore than				

Form **990** (2022)

232008 12-13-22

			2022) OFFICERS				36-2210	012 Page 9
Pa	rt V	/111	Statement of Revenue					
			Check if Schedule O contains a response of	or note to any lin		(=)	(	
					(A) Total revenue	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
					Total revenue		business revenue	from tax under
								sections 512 - 514
ts ts	1	а	Federated campaigns 1a					
ran		b	Membership dues 1b					
, D U U		с	Fundraising events 1c					
iifts ar A			Related organizations 1d					
s, G mils		е	Government grants (contributions) 1e	482,600.				
ion: Si		f	All other contributions, gifts, grants, and					
but			similar amounts not included above <b>1f</b>					
li tri		g	Noncash contributions included in lines 1a-1f		1			
Contributions, Gifts, Grants and Other Similar Amounts		-	Total. Add lines 1a-1f		482,600.			
				Business Code				
e	2	а	EDUCATION & PROFESSION	611710	2,441,791.	2,397,822.	43,969.	
vic		b	MEMBERSHIP DUES	611710	1,647,758.	1,647,758.		
Ser		С	ANNUAL CONFERENCE		1,609,265.			
m Vel			RESEARCH & INFORMATION	541700	256,124.	256,124.		
gra Re		2	DESIGNATION & CERTIFIC	541990	217,116.		217,116.	
Program Service Revenue		f	All other program service revenue					
			Total. Add lines 2a-2f		6,172,054.			
	3		Investment income (including dividends, intere		0,1,2,0010			
	5				94,755.			94,755.
	4		Income from investment of tax-exempt bond p					5177551
	- 5				9,936.			9,936.
	5		Royalties	(ii) Personal	5,550			5,550.
	6	_			-			
	0		Gross rents 6a		-			
			Less: rental expenses 6b					
			Rental income or (loss) <b>6</b>					
	_		Net rental income or (loss)         Gross amount from sales of         (i) Securities	(ii) Other				
	1	а						
		_	assets other than inventory <b>7a 612</b> , <b>726</b> .					
•		b	Less: cost or other basis					
evenue			and sales expenses					
eve			Gain or (loss)		F2 000			F2 000
Я			Net gain or (loss)	1	-53,829.			-53,829.
Other	8	а	Gross income from fundraising events (not					
ō			including \$ of					
			contributions reported on line 1c). See					
			Part IV, line 18					
			Less: direct expenses 8b					
			Net income or (loss) from fundraising events					
	9	а	Gross income from gaming activities. See					
			Part IV, line 19 9a					
			Less: direct expenses 9b					
		С	Net income or (loss) from gaming activities					
	10	а	Gross sales of inventory, less returns					
				61,354.				
		b	Less: cost of goods sold 10b	6,410.				
		с	Net income or (loss) from sales of inventory		54,944.	54,944.		
ß				Business Code				
a di	11		ADVERTISING INCOME	541800	90,681.		90,681.	
ane		b	MISC INCOME	900099	88,724.	88,724.		
sellane evenu		с	CONTRACT INCOME	900099	8,000.	8,000.		
Miscellaneous Revenue		d	All other revenue	541800	490.	490.		
2		е	Total. Add lines 11a-11d		187,895.			
	12		Total revenue. See instructions		6,948,355.	6,063,127.	351,766.	50,862.
23200	9 12	-13-	22					Form <b>990</b> (2022)

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10

OFFICERS Form 990 (2022) Part IX Statement of Functional Expenses

	ion 501(c)(3) and 501(c)(4) organizations must compl Check if Schedule O contains a respons				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	30,587.	30,587.		
3	Grants and other assistance to foreign	-			
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	271,226.	271,226.		
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	1,990,558.	1,566,512.	424,046.	
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	167,830.	129,884.	37,946.	
9	Other employee benefits	200,564.	155,538.	45,026.	
0	Payroll taxes	181,815.	143,324.	38,491.	
1	Fees for services (nonemployees):				
а	Management	15 000		15 000	
b	Legal	15,000.		15,000.	
С	9 F	33,705.		33,705.	
d	, , , , , , , , , , , , , , , , , , ,				
е		10 825		10 825	
f	Investment management fees	19,735.		19,735.	
g			246 011	101 010	
	column (A), amount, list line 11g expenses on Sch 0.)	527,827.	346,011.	181,816.	
2	Advertising and promotion	45,201. 301,921.	45,201.	44 001	
3	Office expenses	301,921.	257,830.	44,091.	
4	Information technology				
5	Royalties	94,168.	50,438.	43,730.	
6		391,815.	366,781.	25,034.	
7	Travel	391,013.	300,701.	25,054.	
8	Payments of travel or entertainment expenses				
~	for any federal, state, or local public officials	881,908.	859,525.	22,383.	
9	Conferences, conventions, and meetings	001,900.	0,52,54,54,54,54	22,303.	
20 21	Interest Payments to affiliates				
2	Depreciation, depletion, and amortization	155,227.	129,962.	25,265.	
2 3	. Г				
3 4	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)	240 261	101 220	161 005	
	BANK & CREDIT CARD FEES	342,361.	181,336.	161,025.	
b	INCOME TAXES	25,076.	15 150	<u>25,076.</u> 5,997.	
c	HONORAIA, AWARDS	21,149.	15,152.	י / צצ, כ	
d					
	All other expenses	5 607 673	1 510 207	1 1 / 0 266	
5 c	Total functional expenses. Add lines 1 through 24e	5,697,673.	4,549,307.	1,148,366.	
26	<b>Joint costs</b> . Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation. Check hereif following SOP 98-2 (ASC 958-720)				

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Form 990 (2022)

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Form 990 (2022)	OFFICERS	
Part X Balance	Sheet	

FailA				
	Check if Schedule O contains a response or note to any line in this Part X	(A)	I	
		(A) Beginning of year		<b>(B)</b> End of year
1	Cash - non-interest-bearing	2,933,353.	1	3,253,965
2	Savings and temporary cash investments	403,365.	2	314,997
3	Pledges and grants receivable, net	0.	3	155,512
4	Accounts receivable, net	327,992.	4	264,308
5	Loans and other receivables from any current or former officer, director,			
	trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons		5	
6	Loans and other receivables from other disqualified persons (as defined			
	under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
<u>မ</u> ျာ	Notes and loans receivable, net		7	
Assets	Inventories for sale or use	8,985.	8	<u>8,985</u> 147,264
₹   9	Prepaid expenses and deferred charges	104,347.	9	147,264
10a	Land, buildings, and equipment: cost or other			
	basis. Complete Part VI of Schedule D 10a 2,979,200.	064 400		1 100 401
	Less: accumulated depreciation 10b 1,798,779.	964,408.	10c	1,180,421
11	Investments - publicly traded securities	5,200,207.	11	4,534,859
12	Investments - other securities. See Part IV, line 11		12	
13	Investments - program-related. See Part IV, line 11	35,121.	13	20 106
14	Intangible assets	0.	14	<u> </u>
15	Other assets. See Part IV, line 11	9,977,778.	15	9,966,378
<u>16</u> 17	Total assets. Add lines 1 through 15 (must equal line 33)	324,441.	16 17	364,778
18	Accounts payable and accrued expenses	521,111	18	501,110
19	Grants payable Deferred revenue	1,508,167.	19	1,487,562
20	Tax-exempt bond liabilities	1/300/10/1	20	1,10,,502
21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
00	Loans and other payables to any current or former officer, director,			
	trustee, key employee, creator or founder, substantial contributor, or 35%			
Ciabilities	controlled entity or family member of any of these persons		22	
₂₃ ا	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties	482,600.	24	
25	Other liabilities (including federal income tax, payables to related third			
	parties, and other liabilities not included on lines 17-24). Complete Part X			
	of Schedule D	0.	25	77,812
26	Total liabilities. Add lines 17 through 25	2,315,208.	26	1,930,152
	Organizations that follow FASB ASC 958, check here			
Net Assets or Fund Balances 5 1 0 6 8 25 8 25	and complete lines 27, 28, 32, and 33.			<b>D D O A A A A A A A A A A</b>
<u>k</u> 27	Net assets without donor restrictions	7,347,572. 314,998.	27	7,721,228 314,998
8 28	Net assets with donor restrictions	314,998.	28	314,998
ŭ	Organizations that do not follow FASB ASC 958, check here			
<u>-</u>	and complete lines 29 through 33.			
29 21	Capital stock or trust principal, or current funds		29	
8 30 8 30	Paid-in or capital surplus, or land, building, or equipment fund		30	
₹ 31	Retained earnings, endowment, accumulated income, or other funds	7 662 570	31	8 026 226
	Total net assets or fund balances	7,662,570. 9,977,778.	32	8,036,226 9,966,378
33	Total liabilities and net assets/fund balances		33	Eorm <b>990</b> (202

Form **990** (2022)

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	INTERNATIONAL	ASSOCIATION	OF	ASSESSING
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Form	990 (2022) OFFICERS	36-22	10012	Page	<u>, 12</u>
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI			[	
1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,948	, 35	5.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,697		
3	Revenue less expenses. Subtract line 2 from line 1	3	1,250		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,662		
5	Net unrealized gains (losses) on investments	5	-877	,02	6.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	8,036	,22	6.
Pa	rt XII Financial Statements and Reporting			_	
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes I	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		<b>2</b> a		<u>X</u>
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		<b>2</b> b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		<u>X</u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

Form 990 (2022)

232012 12-13-22

(Form 99	SCHEDULE A (Form 990)       Public Charity Status and Public Support         Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.         Name of the organization       INTERNATIONAL ASSOCIATION OF ASSESSING							OMB No. 1545-0047 <b>2022</b> Open to Public Inspection	
Name of t	the organization			ASSOCIATION (	OF ASS	SESSIN	IG		identification number
Dout	Decem			/•···					6-2210012
Part I				(All organizations must c			ee instruction	S.	
1	A church, cor A school deso A hospital or a	nvention of ch cribed in <b>sect</b> a cooperative earch organiz	urches, or associatic ion 170(b)(1)(A)(ii). ( hospital service orga	For lines 1 through 12, cl on of churches described (Attach Schedule E (Form anization described in <b>se</b> njunction with a hospital	in <b>sectio</b> 1 990).) <b>ection 170</b>	n 170(b)(1 (b)(1)(A)(ii	i).	)(iii). Enter	the hospital's name,
5				llege or university owned	or operate	ed by a go	vernmental u	nit describe	ed in
6 🛄 7 🔲	A federal, stat	te, or local gov	-	nental unit described in a nitial part of its support fr				ne general p	public described in
	section 170(b	<b>)(1)(A)(vi).</b> (C	omplete Part II.)						
8	A community	trust describe	ed in section 170(b)	(1)(A)(vi). (Complete Par	t II.)				
9	An agricultura	al research org	ganization described	in section 170(b)(1)(A)(	i <b>x)</b> operate	ed in conju	inction with a	land-grant	college
	or university o	or a non-land-g	grant college of agric	ulture (see instructions).	Enter the I	name, city	, and state of	the college	e or
10 X	university:		1	He are 00 <b>1</b> /00/ a <b>5</b> He are set					
10 <u>X</u>	activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975.								
			mplete Part III.)						
11	-	-	-	ively to test for public sat	•				
12	-	-	-	ively for the benefit of, to				•	
			-	ed in section 509(a)(1) o					Check the box on
•	-	-		f supporting organization				-	aivina
a 🔄			-	upervised, or controlled gularly appoint or elect a	• • • •	-			
		-	complete Part IV, Se		majonty o				ipporting
b	¬ ~			l or controlled in connect	ion with its	s supporte	ed organizatio	n(s), by hay	vina
~			-	anization vested in the sa			-		-
		0	t complete Part IV,					5- ···· -	
с 🗌	¬ ~	. ,	•	g organization operated	in connect	ion with, a	and functional	ly integrate	ed with,
				). You must complete I					
d	Type III noi	n-functionally	y integrated. A supp	porting organization oper	ated in cor	nnection w	ith its suppo	ted organiz	zation(s)
	that is not f	unctionally int	egrated. The organiz	ation generally must sat	isfy a distri	ibution rec	quirement and	an attentiv	/eness
	requiremen	t (see instructi	ions). You must cor	nplete Part IV, Sections	A and D,	and Part	<b>V</b> .		
e	Check this	box if the orga	anization received a	written determination fro	m the IRS	that it is a	Туре I, Туре	II, Type III	
	-	-	• •	nally integrated supporting	ng organiz	ation.			[]
	er the number of								
	i) Name of suppo		n about the supporte (ii) EIN	d organization(s).	(iv) Is the orga	inization listed	(v) Amount o	fmonetarv	(vi) Amount of other
·	organization			(described on lines 1-10	in your governi Yes	ng document?	support (see ir	-	support (see instructions)
				above (see instructions))					
Total									

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Part II Support Schedule for	Organizations	Described in	Sections 170	(b)(1)(A)(iv) and	d 170(b)(1)(A)	)(vi)
(Complete only if you checke			-	on failed to qualify	under Part III. If	the organization
fails to qualify under the test Section A. Public Support	s listed below, plea	ise complete Part	111.)			
···	(a) 2018	(1) 2010	(a) 2020	(d) 2021	(a) 2022	(f) Total
<ul> <li>Calendar year (or fiscal year beginning in)</li> <li>1 Gifts, grants, contributions, and</li> </ul>	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
membership fees received. (Do not						
include any "unusual grants.")						
2 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
<b>3</b> The value of services or facilities						
furnished by a governmental unit to						
the organization without charge $\dots$						
4 Total. Add lines 1 through 3						
5 The portion of total contributions						
by each person (other than a						
governmental unit or publicly						
supported organization) included						
on line 1 that exceeds 2% of the						
amount shown on line 11,						
column (f)						
6 Public support. Subtract line 5 from line 4. Section B. Total Support						
	(-) 0010	(1-) 0010	(-) 0000	(-1) 0001	(-) 0000	(1) T-1-1
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest,						
dividends, payments received on						
securities loans, rents, royalties,						
<ul><li>and income from similar sources</li><li>9 Net income from unrelated business</li></ul>						
activities, whether or not the						
business is regularly carried on						
10 Other income. Do not include gain						
or loss from the sale of capital						
assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities	. etc. (see instructi	ons)	•		12	_
13 First 5 years. If the Form 990 is for t						
organization, check this box and <b>sto</b>	C C			-		
Section C. Computation of Publ	ic Support Per	rcentage				
14 Public support percentage for 2022 (	(line 6, column (f), c	livided by line 11,	column (f))		14	%
15 Public support percentage from 202						%
16a 33 1/3% support test - 2022. If the	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or r	more, check this	box and
stop here. The organization qualifies		-				
b 33 1/3% support test - 2021. If the	organization did no	ot check a box on	line 13 or 16a, and	d line 15 is 33 1/3%	% or more, check	this box
and <b>stop here.</b> The organization qua						
17a 10% -facts-and-circumstances tes	t - 2022. If the orc	ganization did not	check a box on lin	e 13, 16a, or 16b,	and line 14 is 10	)% or more,
and if the organization meets the fac	ts-and-circumstanc	es test, check this	box and stop he	<b>ere.</b> Explain in Par	t VI how the orga	anization
meets the facts-and-circumstances to	-					
b 10% -facts-and-circumstances tes	-	-				
more, and if the organization meets t						ie
organization meets the facts-and-circ		-				
18 Private foundation. If the organization	on did not check a	box on line 13. 16	a. 160. 1/a. or 17	D. Check this box a	and see instructi	ons II

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

INTERNATIONAL	ASSOCIATION	OF	ASSESSING
OFFICERS			

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# Schedule A (Form 990) 2022 OFFICERS Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

#### Section A. Public Support (c) 2020 (d) 2021 Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 (e) 2022 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 1506810. 1506853. 1490849. 1606078. 482,600. 6593190. include any "unusual grants.") 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the 3443599. 3666851. 2486567. 3667687. 5972323.19237027. organization's tax-exempt purpose 3 Gross receipts from activities that are not an unrelated trade or business under section 513 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 5 The value of services or facilities furnished by a governmental unit to the organization without charge 3977416. 5273765. 6454923.25830217. 4950409. 5173704. 6 Total. Add lines 1 through 5 ..... 7a Amounts included on lines 1, 2, and Ο. 3 received from disqualified persons b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year 0. c Add lines 7a and 7b 0 25830217. Public support. (Subtract line 7c from line 6.) Section B. Total Support (b) 2019 Calendar year (or fiscal year beginning in) (a) 2018 (c) 2020 (d) 2021 (e) 2022 (f) Total 5173704. 3977416. 5273765 6454923.25830217. 9 Amounts from line 6 4950409. 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, 74,981. 77,665. 104,691. 77,106. 94,120. 428,563. and income from similar sources b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 77,106. 94,120. 74,981. 77,665. 104,691. 428,563. c Add lines 10a and 10b 11 Net income from unrelated business activities not included on line 10b, whether or not the business is 110,359. 110,359. regularly carried on **12** Other income. Do not include gain or loss from the sale of capital 552,511. 217,075. 1,225. 8,552. 97,214. 876,577. assets (Explain in Part VI.) 5276376. 5028740. 4604908. 5568505. 6767187.27245716. **13** Total support. (Add lines 9, 10c, 11, and 12.) 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** Section C. Computation of Public Support Percentage 94.80 % Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 15 87.70 Public support percentage from 2021 Schedule A, Part III, line 15 16 % Section D. Computation of Investment Income Percentage 1.57 17 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) % 1.60 18 18 Investment income percentage from 2021 Schedule A, Part III, line 17 % 19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not .....Χ more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization gualifies as a publicly supported organization 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions Schedule A (Form 990) 2022 232023 12-09-22

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Schedule A (Form 990) 2022

### Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

17

232024 12-09-22

3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b Schedule A (Form 990) 2022

36-2210012 Page 4

1

2

3a

Yes No

Schee	dule A	(Form 990) 2022 OFFICERS	36-221002	L2 P	age <b>5</b>
Par		Supporting Organizations (continued)			
				Yes	No
11	Has th	he organization accepted a gift or contribution from any of the following persons?			
а	A per	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	elow, the governing body of a supported organization?	11a		
b	A fam	ily member of a person described on line 11a above?	11b		
с	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sect	tion E	3. Type I Supporting Organizations			
				Yes	No
	more direct effect organ	the governing body, members of the governing body, officers acting in their official capacity, or membership of supported organizations have the power to regularly appoint or elect at least a majority of the organization's o ors, or trustees at all times during the tax year? <i>If "No," describe in</i> <b>Part VI</b> how the supported organization(s) ively operated, supervised, or controlled the organization's activities. If the organization had more than one sup ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated amon	fficers, ported g the		
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
		e organization operate for the benefit of any supported organization other than the supported			
	organ	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part \	$\prime$ how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		vised, or controlled the supporting organization.	2		
Seci		C. Type II Supporting Organizations		-	
				Yes	No
		a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or tru	stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or ma	nagement of the supporting organization was vested in the same persons that controlled or managed			
0	the su	ipported organization(s).	1		
Seci		D. All Type III Supporting Organizations		-	
				Yes	No
1	Did th	e organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organ	ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year,	(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organ	ization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organ	ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the or	ganization maintained a close and continuous working relationship with the supported organization(s).	2		
		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	signifi	icant voice in the organization's investment policies and in directing the use of the organization's			
	incom	ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	suppo	orted organizations played in this regard.	3		
Sect		E. Type III Functionally Integrated Supporting Organizations			
1	Checl	k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see ins	tructions).		
а		The organization satisfied the Activities Test. Complete line 2 below.			
b		The organization is the parent of each of its supported organizations. Complete line 3 below.			
С		The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity.	tity (see instructio	n <u>s).</u>	
2	Activi	ties Test. Answer lines 2a and 2b below.		Yes	No
а	Did sı	ubstantially all of the organization's activities during the tax year directly further the exempt purposes of			
		upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those	supported organizations and explain how these activities directly furthered their exempt purposes,			
	how t	he organization was responsive to those supported organizations, and how the organization determined			
	that th	hese activities constituted substantially all of its activities.	2a		
b	Did th	e activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one o	r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part \	/ the reasons for the organization's position that its supported organization(s) would have engaged in			
	these	activities but for the organization's involvement.	2b		

**3** Parent of Supported Organizations. **Answer lines 3a and 3b below.** 

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "No" provide details in **Part VI.** 

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* 232025 12-09-22

3b | Schedule A (Form 990) 2022

3a

10021101 795752 14695

2022.05000 INTERNATIONAL ASSOCIATION 14695_2

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	INTERNATIONAL ASSOCIATION	N OF	F ASSESSING	
Sche	edule A (Form 990) 2022 OFFICERS			36-2210012 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying t	rust or	n Nov. 20, 1970 ( <i>explain</i>	n in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must c	omplet	e Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
_7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
_4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integra	ted Type III supporting c	organization (see

instructions).

Schedule A (Form 990) 2022

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	dule A (Form 990) 2022 OFFICERS			3	6-2210012	Page 7
Par	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (continu	ied)		
Secti	on D - Distributions				Current Yea	ar
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1		
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported				
	organizations, in excess of income from activity			2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3		
_4	Amounts paid to acquire exempt-use assets			4		
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
6	Other distributions (describe in Part VI). See instructions.			6		
_7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	ne organization is responsive				
	(provide details in Part VI). See instructions.			8		
9	Distributable amount for 2022 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount	<i>w</i>	(m)	10		
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2022	IS	(iii) Distributabl Amount for 2	
_1	Distributable amount for 2022 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2022 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2022					
a	From 2017					
b	From 2018					
C	From 2019					
d	From 2020					
e	From 2021					
f	Total of lines 3a through 3e					
g	Applied to underdistributions of prior years					
<u>h</u>	Applied to 2022 distributable amount					
<u>    i</u>	Carryover from 2017 not applied (see instructions)					
<u>i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2022 from Section D,					
	line 7: \$					
<u>a</u>	Applied to underdistributions of prior years					
b	Applied to 2022 distributable amount					
C	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2022, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2022. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2023. Add lines 3j and 4c.					
8	Breakdown of line 7:					
	Excess from 2018					
	Excess from 2019					
	Excess from 2020					
	Excess from 2021					
е	Excess from 2022					

Schedule A (Form 990) 2022

232027 12-09-22

	(Form 990) 2022	INTERNATIONAL OFFICERS	ASSOCIATION	OF ASSESSING	36-2210012 Page 8
Part VI	Supplemental Inform Part IV, Section A, lines 1, line 1; Part IV, Section D, li	nation. Provide the explar 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9	9b, 9c, 11a, 11b, and 1 ⁻ ı E, lines 1c, 2a, 2b, 3a,	1c; Part IV, Section B, line and 3b; Part V, line 1; Pa	a or 17b; Part III, line 12; is 1 and 2; Part IV, Section C, rt V, Section B, line 1e; Part V,
232028 12-09-2	22				Schedule A (Form 990) 2022

223451 11-15-22

### ** PUBLIC DISCLOSURE COPY

## Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

# 2022

Employer identification number

36-2210012

Schedule	В
(Form 990)	

Department of the Treasury Internal Revenue Service

Name of the organization

INTERNATIONAL ASSOCIATION OF ASSESSING **OFFTOFD** 

	OFF ICERD	
Organization type (check	k one):	
Filers of:	Section:	
Faure 000 au 000 F7		3 ) (antor number) erechier

Form 990 or 990-EZ	X 501(c)( 3) (enter number) organization
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

### General Rule

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

### Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ______\$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)



Schedule B (Form 990) (2022)								
Name of organization								
INTERNATIONAL ASSOCIATION OF ASSESSING								
OFFICERS								
Part I Contributors (see instructions) Use duplicate copies of Part Lif additional space is needed	be							

r

36-2210012

# <u>C</u>

i art i		space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$482,600.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

223452 11-15-22

10021101 795752 14695

INTERN	ganization NATIONAL ASSOCIATION OF ASSESSING	Employer identification number	
)FFICE <b>Part II</b>	<b>Noncash Property</b> (see instructions). Use duplicate copies of Par	t II if additional space is needed	36-2210012
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	) (d)
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.)	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 3

2022.05000 INTERNATIONAL ASSOCIATION 14695_2

Schedule	B (Form 990) (2022)			Page <b>4</b>				
Name of o	organization			Employer identification number				
INTER	NATIONAL ASSOCIATION OF	ASSESSING						
OFFIC				36-2210012				
Part III	Exclusively religious, charitable, etc., contribut from any one contributor. Complete columns (a			at total more than \$1,000 for the year				
	completing Part III, enter the total of exclusively religious,	charitable, etc., contributions of <b>\$1,000 or</b>	ess for the year. (Enter this info. o	once.) \$				
	Use duplicate copies of Part III if additional							
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held				
Part I		() =						
		(e) Transfer of gif	•					
			L Contraction of the second seco					
	Transferee's name, address, a	and ZIP + 4	Relationship of tra	nsferor to transferee				
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held				
Part I	(b) Fulpose of gift	(c) Use of gift						
	(e) Transfer of gift							
	Transferee's name, address, a	and $\mathbf{7IP} \pm 4$	Relationship of tra	nsferor to transferee				
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Doc	cription of how gift is held				
Part I			(u) Dest					
		(a) Transfor of aif	•					
		(e) Transfer of gift						
	Transferee's name, address, a	and $7IP \pm 4$	Relationshin of tra	nsferor to transferee				
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Deer	cription of how gift is held				
Part I			(u) Dest					
	(e) Transfer of gift							
	Transferee's name, address, a	and $7IP \pm 4$	Belationshin of tra	nsferor to transferee				
223454 11-15	5-22	0.5		Schedule B (Form 990) (2022)				

SCHEDULE D (Form 990)       Supplemental Final Complete if the organization ar Part IV, line 6, 7, 8, 9, 10, 11a, 11b, Attach to Formation			nization answered "Ye	s" on Form 990,			OMB No. 15	22	
Internal	rnal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. me of the organization INTERNATIONAL ASSOCIATION OF ASSESSING				<b>F</b>	Inspect			
Nam	ame of the organization INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS					identificatio 6-22100			
Par	t I Organiza	ations Maintaining Dono	or Advise	d Funds or Other S	Similar Funds	or Ac			
	organizatio	n answered "Yes" on Form 990	, Part IV, lin						
				(a) Donor advise	ed funds	(	<b>b)</b> Funds and	d other accou	Ints
1		nd of year							
2		f contributions to (during year)							
3 4		f grants from (during year) t end of year							
- 5		on inform all donors and donor a			eld in donor advis	ed fund	s		
•	-	n's property, subject to the org		-				Yes	No
6		n inform all grantees, donors, a							
	for charitable purp	oses and not for the benefit of	the donor o	or donor advisor, or for a	ny other purpose	conferri	ng		
	impermissible priva							Yes	No
Par		ation Easements. Comple		•		Part IV,	line 7.		
1		ervation easements held by the	0	· · · ·	-				
		of land for public use (for exan	nple, recrea	ition or education)	☐ Preservation or		<b>,</b> .		a
		f natural habitat			Preservation o	t a certit	ied historic s	structure	
2		of open space through 2d if the organization h	old a qualit	find conconvotion contrib	ution in the form	of a cor	convotion or	somont on th	o last
2	day of the tax year	<b>c</b>						at the End of th	
а	5	onservation easements					2a		
b		ricted by conservation easemer					2b		
с	Number of conserv	vation easements on a certified					2c		
d	Number of conserv	vation easements included in (c	) acquired a	after July 25,2006, and r	iot on a				
	historic structure li	sted in the National Register					2d		
3	Number of conserv	vation easements modified, tran	nsferred, rel	leased, extinguished, or	terminated by the	e organiz	ation during	the tax	
_	year								
4		where property subject to cons							
5	0	tion have a written policy regard	<b>U</b> .	<b>3</b> , 1	, 0			Yes	No
6		orcement of the conservation e r hours devoted to monitoring,			nd enforcing cons				
Ŭ		notice devoted to monitoring,	nopeoting,	nandling of violations, a			reasemente		cui
7	Amount of expens	es incurred in monitoring, inspe	ecting, hand	dling of violations, and er	nforcing conserva	tion eas	ements duri	ng the year	
			0,	<b>0</b> <i>i</i>	U			0 )	
8	Does each conser	vation easement reported on lir	ie 2(d) abov	e satisfy the requiremen	ts of section 170	(h)(4)(B)(	)		
	and section 170(h)	(4)(B)(ii)?						Yes	No No
9	In Part XIII, describ	be how the organization reports	conservati	on easements in its reve	nue and expense	stateme	ent and		
		l include, if applicable, the text		note to the organization's	s financial statem	ents tha	t describes t	the	
Par		ounting for conservation easem ations Maintaining Colle		f Art Historical Tre	asures or Of	her Si	milar Ass	ote	
1 01		the organization answered "Ye		-					
12	-	elected, as permitted under FA			enue statement a	nd hala	nce sheet w	orks	
ia	-	easures, or other similar assets		· ·				0113	
		Part XIII the text of the footnot					ee er paane		
b		elected, as permitted under FA					sheet works	of	
		ures, or other similar assets he							
	provide the followi	ng amounts relating to these ite	ems:						
	(i) Revenue inclue	ded on Form 990, Part VIII, line	1				\$		
	.,						\$		
2		received or held works of art, h				I gain, p	rovide		
	-	ints required to be reported un		-			*		
		on Form 990, Part VIII, line 1							
		Form 990, Part X						dule D (Form	0001 2022
	09-01-22	eduction Act Notice, see the I	nauluctions				Sche		330) 2022
202001	55-01-22			26					

2022.05000 INTERNATIONAL ASSOCIATION 14695_2

	dule D (Form 990) 2022 OFFICER					36-2	210012	Page 2
Par	t III Organizations Maintaining C							ued)
3	Using the organization's acquisition, accessi	on, and other records	s, check any of the f	ollowing that ma	ike signi	ficant use of it	S	
	collection items (check all that apply):		<u> </u>					
a	Public exhibition	d		hange program				
b	Scholarly research	e	Other					
С	Preservation for future generations							
4	Provide a description of the organization's co						art XIII.	
5	During the year, did the organization solicit o		,	,	milar as	sets		<u> </u>
Der	to be sold to raise funds rather than to be ma					[	Yes	NoNo
Par	<b>t IV</b> Escrow and Custodial Arran		ete if the organizatio	n answered "Yes	s" on Fo	rm 990, Part I	/, line 9, or	
	reported an amount on Form 990, Pa							
1a	Is the organization an agent, trustee, custodi		•			-		<u> </u>
	on Form 990, Part X?					l	Yes	└── No
b	If "Yes," explain the arrangement in Part XIII	and complete the foll	lowing table:					
							Amount	
	Beginning balance					1c		
	Additions during the year					1d		
е	Distributions during the year					1e		
f	Ending balance					1f		
2a	Did the organization include an amount on F	orm 990, Part X, line	21, for escrow or cu	istodial account	liability?	•l	Yes	No No
_	b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII							
Par	t V Endowment Funds. Complete i							
		(a) Current year	(b) Prior year	(c) Two years ba	. ,	Three years bad	. ,	years back
1a	Beginning of year balance	314,998.	312,356.	304,9	68.	293,479	۶.	283,098.
b	Contributions		13,157.	10,1	50.	15,803	L.	12,984.
с	Net investment earnings, gains, and losses		1,186.	1,5	38.	1,83	5.	1,567.
d	Grants or scholarships		11,701.	4,3	00.	6,14	7.	4,170.
е	Other expenditures for facilities							
	and programs							
f	Administrative expenses							
	End of year balance	314,998.	314,998.	312,3	56.	304,968	3.	293,479.
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g, column (a)	) held as:				
а	Board designated or quasi-endowment		%					
b	Permanent endowment	%	_					
с	Term endowment 100	%						
	The percentages on lines 2a, 2b, and 2c sho							
3a	Are there endowment funds not in the posse		tion that are held an	d administered f	for the			
00	organization by:	obioir of the organiza					Г	Yes No
	(i) Unrelated organizations						3a(i)	X
								X
h	(ii) Related organizations If "Yes" on line 3a(ii), are the related organiza	tiona listad on roquir						
	Describe in Part XIII the intended uses of the						30	
4 Par	t VI Land, Buildings, and Equipm		wment lunds.					
	Complete if the organization answere		Part IV line 11a S	ee Form 990 Pa	rt X line	<u>- 10</u>		
	Description of property	(a) Cost or of				umulated	(d) Book	
	Description of property	basis (investr		(other)		ciation	( <b>u)</b> BOOr	value
4-	Land	`	,	6,400.	acpie		276	5,400.
	Land				1 00	5,331.	270	5,400.
	Buildings		1,00	0,941.	1,00	J, JJI.	115	, , , , 90.
	Leasehold improvements		0.4	1 070	71	2 / / 0	100	101
	Equipment		84	1,879.	/ 1	3,448.	120	3,431.
	Other		I				1 1 0 0	),421.
Lotal	Add lines 1a through 1e. (Column (d) must e	aual Form 990 Part	X column (R) line 11				, _O(	/,4⊿⊥•

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 OFFICERS	AD ADDOCIATIC	N OF ASSESSING	36-2210012 Page <b>3</b>
Part VII Investments - Other Securities.			
Complete if the organization answered "Yes"			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost	or end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
<u>(B)</u>			
(C)			
(D)			
(E)			
(F)(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	' on Form 990, Part IV, line	e 11c. See Form 990, Part X, line 13	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost	
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"		e 11d. See Form 990, Part X, line 15	
	) Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5) (6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) lin	 ne 15 )		
Part X Other Liabilities.	,		·
Complete if the organization answered "Yes"	on Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, I	ine 25.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) LEASE LIABILITY			77,812.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) lin			
2. Liability for uncertain tax positions. In Part XIII, provide			
organization's liability for uncertain tax positions unde	r FASB ASC 740. Check h	ere if the text of the footnote has be	een provided in Part XIII 🛛 🔀

232053 09-01-22

Schedule D (Form 990) 2022

Sche	edule D (Form 990) 2022 OFFICERS		2210012 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue p	er Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	6,058,004.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	26.	
b	Donated services and use of facilities 2b		
с			
d	Other (Describe in Part XIII.)	10.	
е	Add lines <b>2a</b> through <b>2d</b>	2e	-870,616.
3	Subtract line <b>2e</b> from line <b>1</b>	3	6,928,620.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а		35.	
b	Other (Describe in Part XIII.) 4b		
С	Add lines <b>4a</b> and <b>4b</b>		19,735.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,948,355.
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses	per Returi	1.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	5,684,348.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а			
b			
С	Other losses 2c	10	
d		10.	c 110
е			<u>6,410.</u> 5,677,938.
3	Subtract line <b>2e</b> from line <b>1</b>	3	5,677,938.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	······································	35.	
b			10 005
С	Add lines <b>4a</b> and <b>4b</b>	4c	19,735.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,697,673.
Pa	rt XIII Supplemental Information.		

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

### PART V, LINE 4:

INTENDED USES OF FUNDS ARE FOR SUPPORT OF THE LIBRARY, SCHOLARSHIPS FOR

MEMBERS AND VARIOUS OTHER USES.

PART X, LINE 2:

THE ASSOCIATION'S POLICY IS TO RECORD A LIABILITY FOR ANY TAX POSITION

THAT IS BENEFICIAL TO THE ASSOCIATION, INCLUDING ANY RELATED INTEREST AND

PENALTIES, WHEN IT IS MORE LIKELY THAN NOT THE POSITION TAKEN BY

MANAGEMENT WITH RESPECT TO THE TRANSACTION OR CLASS OF TRANSACTIONS WILL

BE OVERTURNED BY A TAXING AUTHORITY UPON EXAMINATION. MANAGEMENT BELIEVES

THERE ARE NO SUCH POSITIONS AS OF DECEMBER 31, 2022 AND 2021, AND

### ACCORDINGLY, NO LIABILITY HAS BEEN ACCRUED.

232054 09-01-22

Schedule D (Form 990) 2022 Part XIII Supplemental Info	INTERNATIONAL OFFICERS rmation (continued)	ASSOCIATION (	OF ASSESSING	36-2210012 Page 5
	(continued)			
PART XI, LINE 2D -	OTHER ADJUSTMEN	TS:		
COST OF GOODS SOLD				6,410.
PART XII, LINE 2D -	OTHER ADJUSTME	NTS:		
COST OF GOODS SOLD				6,410.
				· · · ·
				Schedule D (Form 990) 2022
232055 09-01-22		30		

SCHEDULE F	Stateme	nt of Act	ivities Outside the Ur	nited Sta	ites	OMB No. 1545-0047	
(Form 990)	Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.						
Department of the Treasury	0		Attach to Form 990.			Open to Public	
Internal Revenue Service Name of the organization	Go to w	ww.irs.gov/Form	1990 for instructions and the latest i	nformation.	Employer	Inspection identification number	
INTERNATIONAL OFFICERS	ASSOCIATI	ON OF ASS	SESSING		36-221		
	formation on A	ctivities Out	side the United States. Comple	ete if the organ			
Form 990, Pa			p.	ere in the english			
-	-		ds to substantiate the amount of its gra the selection criteria used to award the			Yes No	
2 For grantmakers. D United States.	escribe in Part V the	e organization's	procedures for monitoring the use of its	s grants and ot	her assistanc	ce outside the	
3 Activities per Region	. (The following Parl		n be duplicated if additional space is n	eeded.)			
(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, pro- gram services, investments, grants to recipients located in the region)	is a pro describe	vity listed in ( gram service specific type (s) in the regi	e expenditures for and investments	
EUROPE (INCLUDING				EDUCATION &	:		
ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	PROFESSIONA	LISM	59,480.	
3 a Subtotal		0				59,480.	
<b>b</b> Total from continuation		0				0.	
sheets to Part I c Totals (add lines 3a and 3b)	0	0				59,480.	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

232071 10-17-22

Schedule F (Form 990) 2022

Schedule F (Form 990) 2022

OFFICERS

36-2210012

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	(c) Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of noncash assistance	(h) Description of noncash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)		
			ecognized as charities by the f				1			
	exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter  3 Enter total number of other organizations or entities									

# INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

### 36-2210012

Schedule F (Form 990) 2022

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

#### Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	<b>(e)</b> Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)

Schedule F (Form 990) 2022

Page 3

OFFICERS

Schedule F (Form 990) 2022

Par	IV Foreign Forms		
1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? <i>If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)</i>	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? <i>If</i> "Yes," <i>the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)</i>	Yes	X No

Schedule F (Form 990) 2022

232074 10-17-22

INTERNATIONAL ASSOCIATION OF ASSESSING	INTERNATIONAL	ASSOCIATION	OF	ASSESSING
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Schedule F	(Form 990) 2022	OFFICERS		36-2210012	Page 5
Part V	Supplementa			-	
			of funds); Part I, line 3, column (f) (accountin	g method; amounts of	
	investments vs. e	expenditures per region); Part II, line 1 (acco	ounting method); Part III (accounting method)	; and Part III, column (c)	
	(estimated number	er of recipients), as applicable. Also compl	ete this part to provide any additional informa	tion. See instructions.	
232075 10-17-2	22			Schedule F (Form 9	90) 2022
			25		

SCHEDULE I (Form 990)       Grants and Other Assistance to Organizations, Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.         Department of the Treasury Internal Revenue Service       Attach to Form 990.         Go to www.irs.gov/Form990 for the latest information.							OMB No. 1545-0047		
Name of the organization       INTERNATIONAL ASSOCIATION OF ASSESSING       Employer identification         OFFICERS       36-2									
	Grants and Assistance					1			
<ol> <li>Does the organization maintair criteria used to award the gran</li> <li>Describe in Part IV the organiz</li> </ol>	ts or assistance?	-			-				
Part II Grants and Other Assis	tance to Domestic Organization to the standard stand Standard standard stand Standard standard stan	zations and Domestic	Governments.	Complete if the org	anization answered "Y	es" on Form 990, Part	IV, line 21, for any		
<b>1 (a)</b> Name and address of organ or government		(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance		

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table ....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2022

Schedule I (Form 990) 2022

OFFICERS

36-2210012

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	<b>(b)</b> Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
IAAO SCHOLARSHIP FUND	35	0.	26,588.		SCHOLARSHIP
JEFF HUNT MEMORIAL FUND	3	0.	744.		SCHOLARSHIP
PAUL CORUSY TRUST	1	0.	1,155.		SCHOLARSHIP
BARBARA BRUNNER FUND	3	0.	2,100.		SCHOLARSHIP

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS PROVIDES SEVERAL

SCHOLARSHIPS TO MEMBERS WHO DEMOSTRATE A FINANCIAL NEED OR MEET THE

CRITERIA OF THE SCHOLARSHIP. THE CANDIDATES MUST COMPLETE AN APPLICATION

INDICATING THEIR QUALIFICATIONS FOR THE SCHOLARSHIP. THE ORGANIZATION'S

SCHOLARSHIP COMMITTEE REVIEWS THE CRITERIA AND SELECTION OF APPLICATIONS.

SC	HEDULE J	Compensation Information	1	OMB No. 1	545-004	47		
	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	20			
•		Compensated Employees		20	LL	-		
-		Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Publ	ic		
	tment of the Treasury al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspection				
Nan	ne of the organizatio	Employer id	oloyer identification numbe					
		OFFICERS	36-2	21001	2			
Pa	rt I Question	s Regarding Compensation						
					Yes	No		
1a	Check the appropr	ate box(es) if the organization provided any of the following to or for a person listed on Form	990,					
	Part VII, Section A,	line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or d	charter travel Housing allowance or residence for perso	nal use					
	Travel for com	panions Payments for business use of personal re	sidence					
	Tax indemnific	ation and gross-up payments Health or social club dues or initiation fee	5					
	Discretionary	spending account Personal services (such as maid, chauffer	ır, chef)					
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or						
	reimbursement or p	provision of all of the expenses described above? If "No," complete Part III to explain		<b>1b</b>				
2	Did the organizatio	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2				
3		ny, of the following the organization used to establish the compensation of the organization's						
		ector. Check all that apply. Do not check any boxes for methods used by a related organization	on to					
	establish compensation of the CEO/Executive Director, but explain in Part III.							
	Compensation							
		compensation consultant X Compensation survey or study						
	X Form 990 of o	ther organizations $X$ Approval by the board or compensation c	ommittee					
4	During the year di	A only norman listed on Form 000. Dout VII. Costion A line to with respect to the filing						
4		any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
~	organization or a re			4a		x		
a b						X		
		converse from an equity based componentian even comparts				X		
C		nes 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	In res to any or in							
	Only section 501(	:)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	'n					
-	contingent on the r							
а	•			5a		X		
b	Any related organiz	ation?		5b		X		
		or 5b, describe in Part III.						
6		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	'n					
	contingent on the r	net earnings of:						
а	The organization?	-		6a		X		
		ation?				X		
		or 6b, describe in Part III.						
7	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	1					
	not described on li	nes 5 and 6? If "Yes," describe in Part III		7		X		
8	Were any amounts	reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ie					
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X		
9		id the organization also follow the rebuttable presumption procedure described in						
		n 53.4958-6(c)?	<u></u>	9				
LHA	For Paperwork R	eduction Act Notice, see the Instructions for Form 990.	Schedu	ule J (Forn	n <b>990</b> )	2022		

Schedule J (Form 990) 2022

OFFICERS

36-2210012

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	-2 and/or 1099-MISC compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DEBRA MCGUIRE	(i)	247,695.	0.	0.	11,411.	12,120.	271,226.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) LARRY CLARK	(i)	147,707.	0.	0.	7,028.	15,437.	170,172.	0.
DIRECTOR OF STRATEGIC INITIATIVES	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

# INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Schedule J (Form 990) 2022

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2022

SCHEDULE O

Supplemental Information to Form 990 or 990-EZ

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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 Form 990-EZ. Go to www.irs.gov/Form990 for the latest information. INTERNATIONAL ASSOCIATION OF ASSESSING 2022 Open to Public Inspection Employer identification number

36-2210012

OMB No. 1545-0047

OFFICERS

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ADMINISTRATION, AND PROPERTY TAX POLICY THROUGH PROFESSIONAL

DEVELOPMENT, EDUCATION, RESEARCH, AND TECHNICAL ASSISTANCE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PUBLISHING AND MARKETING:

PUBLISHES A JOURNAL, A MAGAZINE, AND SEVERAL ELECTRONIC NEWSLETTERS AS

WELL AS VARIOUS TEXTBOOKS AND REFERENCE BOOKS IN THE AREA OF AD VALOREM

TAXATION.

RESEARCH AND INFORMATION:

IAAO PROVIDES LIBRARY AND OTHER RESOURCE MATERIALS TO MEMBERS AND NON

MEMBERS. WE ALSO PROVIDE TECHNICAL ASSISTANCE TO JURISDICTIONS, CITIES

AND COUNTIES.

EXPENSES \$ 977,632. INCLUDING GRANTS OF \$ 517. REVENUE \$ 414,692.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS FOUR CLASSES OF MEMBERS THAT INCLUDES REGULAR MEMBERS,

ASSOCIATE MEMBERS, AFFILIATE MEMBERS, AND HONORARY MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

REGULAR MEMBERS HAVE THE POWER TO ELECT THE BOARD MEMBERS. ASSOCIATE

MEMBERS HAVE THE POWER TO ELECT THE ASSOCIATE DIRECTOR.

FORM 990, PART VI, SECTION A, LINE 7B:

REGULAR MEMBERS HAVE THE POWER TO REMOVE DIRECTORS OR OFFICERS AND TO

APPROVE AMENDMENTS TO THE BYLAWS.

LHAFor Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.23221110-28-22

Schedule O (Form 990) 2022

Schedule O (Form 990) 202	22				Pa	age <b>2</b>
Name of the organization	INTERNATIONAL	ASSOCIATION	OF	ASSESSING	Employer identification num	ber
	OFFICERS				36-2210012	

FORM 990, PART VI, SECTION B, LINE 11B:

INFORMATION TO PREPARE THE FORM 990 TAX RETURN IS PROVIDED TO THE INDEPENDENT ACCOUNTING FIRM FOR PREPARATION. THE INDEPENDENT ACCOUNTING FIRM PROVIDES A DRAFT OF THE FORM 990 TO STAFF FOR APPROVAL. A COPY OF THE 990 IS THEN PROVIDED TO ALL GOVERNING BOARD MEMBERS ALONG WITH A RESPONSE TIME FOR QUESTIONS AND COMMENTS. ANY ISSUES ARE RESOLVED AND THE 990 IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

AT THE TIME OF HIRE OR ELECTION (IN THE CASE OF DIRECTORS) AND ANNUALLY THEREAFTER, THE OFFICERS, DIRECTORS, AND KEY EMPLOYEES SHALL PROVIDE THE APPLICABLE CONFLICT OF INTEREST DISCLOSURES WHICH SHALL BE COMPLETED TO IDENTIFY ANY RELATIONSHIPS, POSITIONS, OR CIRCUMSTANCES IN WHICH IT IS BELIEVED A CONFLICT MAY ARISE. IF A CONFLICT ARISES, THE OFFICER, DIRECTOR, OR KEY EMPLOYEE ABSTAINS FROM THE VOTE OF THE CONFLICTED POSITION. ANNUAL MONITORING AND REVIEW PROCEDURES SHALL BE PART OF THE ORGANIZATION'S COMPLIANCE PLAN. AN APPROPRIATE REPORT SHALL BE SUBMITTED TO THE EXECUTIVE BOARD CONCERNING ANY INTEREST DISCLOSED.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE BOARD SHALL EVALUATE THE EXECUTIVE DIRECTOR'S PERFORMANCE ANNUALLY. BASED ON THAT EVALUATION THE EXECUTIVE COMMITTEE SHALL MAKE APPROPRIATE RECOMMENDATIONS TO THE EXECUTIVE DIRECTOR'S EMPLOYMENT AND COMPENSATION CONTRACT. TO EXECUTE THIS POLICY, ALL EXECUTIVE BOARD MEMBERS WILL COMPLETE THE EXECUTIVE DIRECTOR PERFORMANCE AND REVIEW FORM. THE COMPLETED EVALUATIONS ARE SENT TO THE PRESIDENT-ELECT. IN EXECUTIVE SESSION, THE COMMITTEE DISCUSSES THE EXECUTIVE DIRECTOR'S PERFORMANCE 232212 10-28-22 42

10021101 795752 14695

2022.05000 INTERNATIONAL ASSOCIATION 14695_2

Schedule O (Form 990) 2022	Page <b>2</b>
Name of the organization INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS	Employer identification number 36-2210012
RATING, SPECIFIC OBJECTIVES AND ANY OTHER MATTERS RELATIVE	TO THE
OPERATIONS OF INTERNATIONAL ASSOCIATION OF ASSESSING OFFIC	ER'S AND THE
EXECUTIVE DIRETOR'S PERFORMANCE. THE EXECUTIVE DIRECTOR'S	PERFORMANCE
PLANNING AND REVIEW FORM IS COMPRISED OF THREE MAJOR PARTS	: 1)THE REVIEW
AND RATING OF THE CURRENT YEAR GOALS AND OBJECTIVES 2)A PE	RFORMANCE REVIEW
OF 12 MAJOR COMPETENCIES AS THEY RELATE TO THE POSITION 3)	SUMMARY OF THE
COMPETENCY RATINGS AND IDENTIFICATION OF THE GOALS AND OBJ	ECTIVES FOR THE
COMING YEAR. AN INTERNAL REVIEW OF COMPENSATION COMPARED T	O MARKET RATES
WAS COMPLETED IN 2022 FOR ALL POSITIONS.	

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND

FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC THROUGH THE IAAO WEBSITE.

(Form 990)										
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form990	for instructions and the latest info	ormation.			Open to Public Inspection			
Name of the organizatio	lame of the organization INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS									
Part I Identification	on of Disregarded Entities. Comple	ete if the organization answered "Ye	es" on Form 990, Part IV, line 33.							
	(a)	(b)	(c)	(d)	(e)		(f)			
	ess, and EIN (if applicable) disregarded entity	Primary activity	Legal domicile (state or foreign country)	Total income	End-of-year ass	ets [	Direct controlling entity			
PROFESSIONAL CONSU	ULTING SERVICES OF IAAO -									
38-4042229, 314 W	110TH ST, KANSAS CITY, MO									
64105		CONSULTING	MISSOURI	256,124.	365,5	52.IAAO				
		_								
		-								
		_								
		-								
		-								
	on of Related Tax-Exempt Organiza	ations. Complete if the organization	on answered "Yes" on Form 990, Pa	art IV, line 34, becaus	e it had one or m	nore related t	ax-exempt			

**Related Organizations and Unrelated Partnerships** Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	<b>(c)</b> Legal domicile (state or foreign country)	<b>(d)</b> Exempt Code section	<b>(e)</b> Public charity status (if section	<b>(f)</b> Direct controlling entity		<b>g)</b> 512(b)(13) rolled tity?	
				501(c)(3))		Yes	No	
							<u> </u>	
							<u> </u>	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) 2022

OMB No. 1545-0047

SCHEDULE R

Schedule R (Form 990) 2022 **OFFICERS** 

### 36-2210012 Page 2

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

		,					·		1		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets		ortionate tions?	Code V-UBI amount in box 20 of Schedule	Genera manag partne	or Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes	10
										+	_ <b>_</b>
											+
	1										

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(C) Legal domicile (state or foreign	<b>(d)</b> Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of-year assets	(h) Percentage ownership	Sec 512(l contr ent	(i) ction (b)(13) trolled tity?
		country)		0				Yes	No
									$\square$

Schedule R (Form 990) 2022 OFFICERS

Part V	Transactions With Related Organizations.	Complete if the organization answered	"Yes" on Form 990, Part IV, line 34, 35b, or 36.
--------	------------------------------------------	---------------------------------------	--------------------------------------------------

Not	te: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		
	Gift, grant, or capital contribution to related organization(s)	1b		
с	Gift, grant, or capital contribution from related organization(s)	1c		
d	Loans or loan guarantees to or for related organization(s)	1d		
е	Loans or loan guarantees by related organization(s)	1e		L
f	Dividends from related organization(s)	1f		
g	Sale of assets to related organization(s)	1g		L
h	Purchase of assets from related organization(s)	1h		
i	Exchange of assets with related organization(s)	1i		
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		L
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		<u> </u>
I	Performance of services or membership or fundraising solicitations for related organization(s)	11		<u> </u>
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		<u> </u>
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		<u> </u>
ο	Sharing of paid employees with related organization(s)	10		L
	Reimbursement paid to related organization(s) for expenses	1p		<u> </u>
q	Reimbursement paid by related organization(s) for expenses	1q		<u> </u>
	Other transfer of cash or property to related organization(s)	1r		<u> </u>
S	Other transfer of cash or property from related organization(s)	1s		Ĺ

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	<b>(b)</b> Transaction type (a-s)	<b>(c)</b> Amount involved	(d) Method of determining amount involved
(1)			
(2)			
<u>(3)</u>			
<u>(4)</u>			
(5)			
(6)			

-

Schedule R (Form 990) 2022 OFFICERS

### Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a)	(b)	(c)	(d)	(e)		(f)	(g)	0	n)	(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income	(e) Are al partners 501(c)( orgs.	ill sec.	Share of			opor-	Code V-UBI	General o	Percentage
of entity	, ,	(state or foreign	Predominant income (related, unrelated, excluded from tax under sections 512-514)	501(c)( orgs.	(3) ?	total	end-of-year	tio alloca	ropor- nate tions?	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	managin partner?	ownership
		country)	sections 512-514)	Yes N		income			No	(Form 1065)	Yes No	5
												+
				$\vdash$					-		-	

Schedule R (Form 990) 2022

36-2210012 Page 5

 Schedule R (Form 990) 2022
 OFFICERS

 Part VII
 Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

### PART I, IDENTIFICATION OF DISREGARDED ENTITIES:

NAME, ADDRESS, AND EIN OF DISREGARDED ENTITY:

PROFESSIONAL CONSULTING SERVICES OF IAAO

EIN: 38-4042229

314 W 110TH ST

KANSAS CITY, MO 64105

PRIMARY ACTIVITY: CONSULTING

DIRECT CONTROLLING ENTITY: IAAO

Schedule R (Form 990) 2022

232165 09-14-22

	INTE OFFI	RNATIONAL ASS CERS	CIAT	ION OF ASS	ESSING	36-221	0012	2
	990-W	Estimated Incom	d on Inve	Tax-Exem	ed Business pt Organizat Private Foundations) the Internal Revenue	Taxable tions FORM 990-		2023
1	Unrelated business taxal	ble income expected in the tax	year				1	
2	Tax on the amount on li	ne 1					2	
3	Alternative minimum tax	for trusts					3	
4	Total. Add lines 2 and 3						4	
5	Estimated tax credits						5	
6	Subtract line 5 from line	4					6	
7	Other taxes						7	
8	Total. Add lines 6 and 7						8	
9	Credit for federal tax pair	d on fuels					9	
	estimated tax payments	8. Note: If less than \$500, the	-				-	
	zero or the tax year was and enter the amount fro	for less than 12 months, skip om line 10a on line 10c			10b	22,408.		
C		ter the smaller of line 10a or l		•			10c	22,440.
				(a)	(b)	(c)		(d)
11	Installment due dates		11			09/15/2	3	12/15/23
12	Installments. Enter 25% columns (a) through (d)		12			16,8	30.	5,610.
13	2022 Overpayment		13			5	73.	
<u>14</u>	Payment due (Subtract	line 13 from line 12)	14			16,2	57.	5,610. Form <b>990-W</b>

ESTIMATED TAX	22,440.
OVERPAYMENT APPLIED	573.
AMOUNT DUE	21,867.

223801 02-09-23

			EXTENDED TO NOVEMBER 15, 2023		
Form	990-T	E	Exempt Organization Business Income Tax Retur	m	OMB No. 1545-0047
			(and proxy tax under section 6033(e))		0000
		For ca	endar year 2022 or other tax year beginning, and ending	·	2022
Depar Interna	tment of the Treasury al Revenue Service		Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)		Open to Public Inspection for 501(c)(3) Organizations Only
Α	Check box if address changed.		Name of organization ( Check box if name changed and see instructions.)	DEmplo	oyer identification number
B E	xempt under section	Print	OFFICERS	3	6-2210012
X	501( <b>c</b> )( <b>3</b> )	or	Number, street, and room or suite no. If a P.O. box, see instructions.	E Group	o exemption number nstructions)
	408(e) 220(e)	Type	314 W 10TH STREET	(0001	
	408A 530(a)		City or town, state or province, country, and ZIP or foreign postal code		8161
	]529(a)529A		KANSAS CITY, MO 64105	F	Check box if
		C Bo	ok value of all assets at end of year		an amended return.
G	Check organization	type	X 501(c) corporation 501(c) trust 401(a) trust Other trust	State	college/university
H (	Check if filing only to	0	Claim credit from Form 8941 Claim a refund shown on Form 2439		
<u> </u>	Check if a 501(c)(3)	organiz	ation filing a consolidated return with a 501(c)(2) titleholding corporation	<u></u>	
			ed Schedules A (Form 990-T)		2
	<b>e</b> , ,		e corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		Yes X No
			d identifying number of the parent corporation.	010	701 0100
	The books are in car rt I <b>Total Un</b>		THE ORGANIZATION Telephone number d Business Taxable Income	810-	701-8100
1			ss taxable income computed from all unrelated trades or businesses (see		107 706
	<b>D</b>				107,706.
2				2	107,706.
3	Add lines 1 and 2		and instructions for limitation rules)		0.
4 5			see instructions for limitation rules) taxable income before net operating losses. Subtract line 4 from line 3		107,706.
5 6					107,700.
7		•	ng loss. See instructions ss taxable income before specific deduction and section 199A deduction.		
'	Subtract line 6 fro			7	107,706.
8			ally \$1,000, but see instructions for exceptions)		1,000.
9			duction. See instructions		
10	Total deductions				1,000.
11	Unrelated busine	ess taxa	ible income. Subtract line 10 from line 7. If line 10 is greater than line 7,		
	enter zero		· · ·	11	106,706.
Pa	rt II Tax Com	putat	on		
1	Organizations tax	xable a	s corporations. Multiply Part I, line 11 by 21% (0.21)	. 1	22,408.
2	Trusts taxable at	trust r	ates. See instructions for tax computation. Income tax on the amount on		
	Part I, line 11 from	ı: 🗌	Tax rate schedule or Schedule D (Form 1041)	. 2	
3	Proxy tax. See ins	structio	ns	3	
4	Other tax amounts	s. See i	nstructions		
5	Alternative minimu				
6	Tax on noncomp	liant fa	cility income. See instructions		00.400
7			h 6 to line 1 or 2, whichever applies	7	22,408.
1 1 1 1	Ear Donorwork I	Joduot	ion Act Notico, soo instructions		

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2022)

223701 01-16-23

Form 9	90-T (2022)			Page <b>2</b>
Part	III Tax and Payments			
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)			
b	Other credits (see instructions) 1b			
с	General business credit. Attach Form 3800 (see instructions)			
d	Credit for prior year minimum tax (attach Form 8801 or 8827) 1d			
е	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2	22	,408.
3	Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866			
	Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions).			
	section 1294. Enter tax amount here	4	22	<u>,408.</u> 0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		0.
6a	Payments: A 2021 overpayment credited to 20226a6,640.2022 estimated tax payments. Check if section 643(g) election applies6b16,356.			
b	2022 estimated tax payments. Check if section 643(g) election applies 6b 16,356.			
с	Tax deposited with Form 8868 6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions) 6d			
е	Backup withholding (see instructions) 6e			
f	Credit for small employer health insurance premiums (attach Form 8941)			
g	Other credits, adjustments, and payments: Form 2439			
	Form 4136 Other Total 6g			
7	Total payments. Add lines 6a through 6g	7	22	<u>,996.</u>
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	8		15.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		573.
11	Enter the amount of line 10 you want: Credited to 2023 estimated tax 573 • Refunded	11		0.
Part	IV Statements Regarding Certain Activities and Other Information (see instructions)			
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority		Y	es No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file			
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country			
	here			<u> </u>
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a			
	foreign trust?			<u> </u>
	If "Yes," see instructions for other forms the organization may have to file.			
3	Enter the amount of tax-exempt interest received or accrued during the tax year\$			
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carr			_
_	shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part			
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce			
	the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
	Business Activity Code Available post-2017 NOL ca	arryover		
	\$			
	\$			
6a	Did the organization change its method of accounting? (see instructions)			<u> </u>
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No,"			
<b>—</b> .	explain in Part V	<u></u>		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have exam correct, and complete. Declaration of preparer (other	than taxpayer) is based on all information of which INTE	and statements, and to the preparer has any knowled RIM EXECUT	e best of my kno ge. <b>TIVE</b>	May	e and belief, it is true, the IRS discuss this return with reparer shown below (see
	Signature of officer	Date Title			instru	uctions)? X Yes No
Deid	Print/Type preparer's name RHONDA L. CARLSON	Preparer's signature RHONDA L. CARLSON	Date	Check self- employ	] if ed	PTIN
Paid Preparer	CD3	CPA	11/01/23	oon omploy	ou	P00297658
Use Only		WENS, LLC		Firm's EIN		48-1195228
000 0111	10955 LO	WELL AVE, STE 800				
	Firm's address <b>OVERLAND</b>	PARK, KS 66210		Phone no.	(9	13) 338-3500
223711 01-16-	23					Form <b>990-T</b> (2022)

(Rev. January 2022)

## Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

### File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

### Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instru INTERNATIONAL ASSOCIATION ( OFFICERS		ESSING	Taxpayer	identification	n number (TIN)
File by the due date for filing your	314 W 10TH STREET	see instruct	ions.			
return. See instruction		oreign addi	ress, see instructions.			
Enter th	e Return Code for the return that this application is for (fil	e a separat	te application for each return)			0 7
Applica	tion	Return	Application			Return
ls For		Code	Is For			Code
Form 99	0 or Form 990-EZ	01	Form 1041-A			08
Form 47	20 (individual)	03	Form 4720 (other than individual)			09
Form 99	00-PF	04	Form 5227			10
Form 99	00-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 99	00-T (trust other than above)	06	Form 8870			12
Form 99	0-T (corporation) THE ORGANIZATIO	07				
• If the • If this box  • 1 Ir th • 2 If [	the tax year entered in line 1 is for less than 12 months, c	Group Exe and atta NOVE1 anization's , an check rease	mption Number (GEN) I <u>ch a list with the names and TINs of</u> <u>MBER 15, 2023</u> , to file return for: d ending on: Initial return	f this is for all membe	r the whole g ers the exten upt organizati	roup, check this sion is for.
ar	this application is for Forms 990-PF, 990-T, 4720, or 6069 ny nonrefundable credits. See instructions.	-		3a	\$	0.
	this application is for Forms 990-PF, 990-T, 4720, or 6069 stimated tax payments made. Include any prior year overp			3b	\$	0.
	alance due. Subtract line 3b from line 3a. Include your pa sing EFTPS (Electronic Federal Tax Payment System). See	•		3c	\$	0.
	: If you are going to make an electronic funds withdrawal				· ·	-
LHA	For Privacy Act and Paperwork Reduction Act Notice,	see instru	ictions.		Form <b>8</b>	868 (Rev. 1-2022)

SCHEDULE A	
(Form 990-T)	

Department of the Treasury

Internal Revenue Service

# **Unrelated Business Taxable Income** From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

Open to Public Inspection for 501(c)(3) Organizations Only

2

Α	Name of the organization	INTERNATIONAL	ASSOCIATION	OF	ASSESSING	B	Employer identification number
	OFFICERS						36-2210012

**C** Unrelated business activity code (see instructions)

611430

of

1

D Sequence:

#### PROFESSIONAL CERTIFICATION Describe the unrelated trade or business Е

Par	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a b	Gross receipts or sales c Balance	1c	261,085.		
2	Cost of goods sold (Part III, line 8)	2	0.61 0.05		0.61.005
3	Gross profit. Subtract line 2 from line 1c	3	261,085.		261,085.
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
С	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	261,085.		261,085.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages		104,313.
3	Repairs and maintenance		
4	Bad debts		
5	Interest (attach statement). See instructions	-	
6	Taxes and licenses	6	3,484.
7	Depreciation (attach Form 4562). See instructions 7		
8	Less depreciation claimed in Part III and elsewhere on return 8a	8b	
9	Depletion	9	
10	Contributions to deferred compensation plans		
11	Employee benefit programs		17,662.
12	Excess exempt expenses (Part VIII)		
13	Excess readership costs (Part IX)		
14	Other deductions (attach statement) SEE STATEMENT 1	14	71,996.
15	Total deductions. Add lines 1 through 14	15	197,455.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13,		
	column (C)	16	63,630.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16		63,630.
I HA	For Paperwork Reduction Act Notice, see instructions.	Schedu	le A (Form 990-T) 2022

223741 01-16-23

Sched	ıle A (Form 990-T) 2022				Page
Part		hod of inventory valuation	on		. age
1	Inventory at beginning of year				
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5			6	
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter	here and in Part I, line 2		8	
9	Do the rules of section 263A (with respect to property				Yes No
Part		•	*		
1	Description of property (property street address, city, s	state, ZIP code). Check i	if a dual-use. See instruc	tions.	
	A				
	B				
	c				
	D	1 1			
		Α	B	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)				
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income)				
с	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A Deductions directly connected with the income in lines $2(a)$ and $2(b)$ (attach statement)		and on Part I, line 6, colu	umn (A)	0.
3 4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions)	ine 6, column (B)		0.
4 5 <b>Part</b>	Deductions directly connected with the income         in lines 2(a) and 2(b) (attach statement)         Total deductions. Add line 4 columns A through D. En         V       Unrelated Debt-Financed Income (s         Description of debt-financed property (street address,         A	nter here and on Part I, I ee instructions)	ine 6, column (B)		
4 5 <b>Part</b>	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions)	ine 6, column (B)		
4 5 <b>Part</b>	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> 1 2	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> 1 2 3	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En  Unrelated Debt-Financed Income (s Description of debt-financed property (street address, A B C Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Christeling devention (street address)	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> <u>Part</u> 1 2 3 a	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> <u>Part</u> 1 2 3 a b	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment of the debt-financed Income (states)  Description of debt-financed property (street address,  A	nter here and on Part I, I ee instructions) city, state, ZIP code). Ch	ine 6, column (B)	nstructions.	0.
4 <u>5</u> <u>Part</u> 1 2 3 a	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	A	ine 6, column (B)	nstructions.	0.
4 <u>5</u> <u>Part</u> 1 2 3 a b	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	A	ine 6, column (B)	nstructions.	0.
4 5 Part 1 2 3 a b c	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Env Unrelated Debt-Financed Income (s Description of debt-financed property (street address, A	A	ine 6, column (B)	nstructions.	0.
4 5 7 1 2 3 a b c 4 5	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment of the deductions of debt-financed Income (states address, A	A	ine 6, column (B) neck if a dual-use. See ir B	C	D
4 5 Part 1 2 3 a b c 4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment of the debt-financed Income (states)  Description of debt-financed property (street address,  A	A Meeinstructions) A A M M M	ine 6, column (B)	nstructions.	0.
4 5 7 1 2 3 a b c 4 5	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment Unrelated Debt-Financed Income (statement)  Description of debt-financed property (street address, A	A %	ine 6, column (B) neck if a dual-use. See ir B B %	C C	0. D
4 5 <b>Part</b> 1 2 3 a b c 4 5 6	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment of the debt-financed Income (states)  Description of debt-financed property (street address,  A	A %	ine 6, column (B) neck if a dual-use. See ir B B %	C C	D
4 5 Part 1 2 3 a b c 4 5 4 5 6 7 8 9	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment Unrelated Debt-Financed Income (s Description of debt-financed property (street address, A	A A A A A A A A A A A A A A A A A A A	ine 6, column (B) neck if a dual-use. See ir B B K K I, line 7, column (A)	C	0. D 9 0.
4 5 Part 1 2 3 a b c 4 5 6 7 8	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. Environment Unrelated Debt-Financed Income (s Description of debt-financed property (street address, A B C C C C C C C C C C C C C C C C C C	A A A A A A A A A A A A A A A A A A A	ine 6, column (B) neck if a dual-use. See ir B B K K I, line 7, column (A)	C	0. D 9 0.

												1
Sched	ule A (Form 990-T) 2022 VI Interest, Annu	<u>, itiaa Da</u>	valtice and D	onto fron	n Control		aonization	<b>.</b> (		· 、		Page <b>3</b>
Part	VI Interest, Annu		allies, allu ne		ii Control		-	,	e instruct	,		
	1. Name of controlled	Name of controlled <b>2.</b> Employer <b>3.</b>		3. Net	unrelated	1	Exempt Controlled Organizational of specified <b>5.</b> Part of column			r	6. Dedu	ctions directly
	organization		identification	income (loss)		payments made		that is	included	in the		ected with
			number	(see ins	structions)				olling orga gross inc		income	e in column 5
(1)									0			
(2)												
(3)												
(4)												
					Controlled Or	-						
7	7. Taxable Income	<ul> <li>8. Net unrelated income (loss) (see instructions)</li> </ul>			otal of specif yments mad		<b>10.</b> Part that is inc controlling	luded i	n the ation's		connect	ons directly ted with column 10
(1)							gross		0			
(2)												
(3)												
(4)												
							Add colum Enter here line 8, c	and on	Part I, (A)	Ente	er here a	ns 6 and 11. nd on Part I, blumn (B)
Totals Part			f a Section 50	1(_)(7) (	0) or (17)				0.			0.
Fait		cription of in		T(C)(7), (	<b>2.</b> Amou				ructions)		5 70	tal deductions
	1. 2030		come		incon		<b>3.</b> Deduction directly conn (attach state)	ected	(attach st	asides tateme	nt) an	d set-asides d cols 3 and 4)
(1)												
(2)												
(3)												
(4)					Add amou	unto in					0.4	d amounts in
					column 2							umn 5. Enter
					here and o							and on Part I,
Totale					line 9, colu	umn (A) 0.					line	9, column (B) 0 •
Totals Part		xempt Ac	tivity Income	Other T	han Adve		a Income	(see inc	tructions)			0.
1	Description of exploite			, ee 1				000 118				
2	Gross unrelated busine		from trade or busi	ness. Ente	r here and o	n Part I.	line 10. colum	n (A)		2		
3	Expenses directly con											
	line 10, column (B)		-							3		
4	Net income (loss) from											
										4		
5	Gross income from act									5		
6	Expenses attributable									6		
7	Excess exempt expens											
	4. Enter here and on P	Part II, line 12	2							7		

Schedule A (Form 990-T) 2022

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	lule A (Form 990-T) 2022				Page 4
Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if report	ing two or more periodicals on a	consolidated basis	S.	
	A				
	в 🛄				
	c 🔄				
	D				
Enter a	amounts for each periodical listed above in the	e corresponding column.			
		Α	В	С	D
2	Gross advertising income				
	Add columns A through D. Enter here and o	n Part I, line 11, column (A)			0.
а			1		
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and o	n Part I, line 11, column (B)			0.
4	Advertising gain (loss). Subtract line 3 from I	line			
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column	in			
	line 4 showing a loss or zero, do not comple				
	lines 5 through 7, and enter zero on line 8 $_{\dots}$				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is l				
	than line 6, enter zero				
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain				
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the	-	al or zero here an	d on	0
Dort	Part II, line 13	inactoria and Tructora			0.
Part	X Compensation of Officers, D		ee instructions)		
	d Marca	0.734		3. Percentage	4. Compensation
	<b>1.</b> Name	<b>2.</b> Title		of time devoted	attributable to
(4)				to business %	unrelated business
( <u>1</u> )				%	
(2)				%	
<u>(3)</u>				%	
<u>(4)</u>				70	
Total	I. Enter here and on Part II, line 1				0.
Part		coo instructions)			

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1

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
OUTSIDE SERVICES PAYROLL TAXES MAIL & SHIPPING PRINTING & COPIES SUPPLIES DATA PROCESSING PROMOTIONS HONORARIA AV EQUIPMENT FOOD & BEVERAGE TRAVEL & LODGING TAX PREP		2,000. 11,870. 4,271. 287. 186. 5,384. 4,000. 10,300. 1,936. 7,534. 22,728. 1,500.
TOTAL TO SCHEDULE A, PART I	I, LINE 14	71,996.

### SCHEDULE A (Form 990-T)

Department of the Treasury

Internal Revenue Service

# Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

2

2

of

D Sequence:

Α	Name of the organization	INTERNATIONAL	ASSOCIATION	OF	ASSESSING	B	Employer identification number
	OFFICERS						36-2210012

C Unrelated business activity code (see instructions) 541800

E Describe the unrelated trade or business ADVERTISING

Pa	rt I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D (Form 1041 or Form				
	1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
с	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17)				
	organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11	90,681.	44,992.	45,689.
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	90,681.	44,992.	45,689.
Pa	<b>T II</b> Deductions Not Taken Elsewhere See instructi directly connected with the unrelated business in		limitations on ded	uctions. Deduction	s must be
1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	
3	Repairs and maintenance				
4	Bad debts			4	
5	Interest (attach statement). See instructions			5	

5	Interest (attach statement). See instructions			5		
6	Taxes and licenses			6	1,613.	
7		Depreciation (attach Form 4562). See instructions 7				
8	Less depreciation claimed in Part III and elsewhere on return 8a					
9	Depletion			9		
10	Contributions to deferred compensation plans			10		
11	Employee benefit programs	11				
12	Excess exempt expenses (Part VIII)	12				
13	Excess readership costs (Part IX)	13				
14	Other deductions (attach statement)			14		
15	Total deductions. Add lines 1 through 14			15	1,613.	
16	Unrelated business income before net operating loss deduction. Subtract line 15 from column (C)	16	44,076.			
17	Deduction for net operating loss. See instructions	17	0.			
18	Unrelated business taxable income. Subtract line 17 from line 16			18	44,076.	
LHA	For Paperwork Reduction Act Notice, see instructions.	Schedu	le A (Form 990-T) 2022			

Scheu	ule A (Form 990-T) 2022				2 Bago (
Part		od of inventory valuatio	n		Page 2
1	Inventory at beginning of year			1	
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year Cost of goods sold. Subtract line 7 from line 6. Enter h				
8 9	Do the rules of section 263A (with respect to property p				Yes No
Part					
1	Description of property (property street address, city, st				
	A				
	в 🗌				
	c 🗌				
	D	I			
		Α	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)				
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
-	50% or if the rent is based on profit or income) Total rents received or accrued by property.				
С	Add lines 2a and 2b, columns A through D				
3 4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)		nd on Part I, line 6, colu		
4 5	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	ter here and on Part I, li ee instructions)	ne 6, column (B)		
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) ( Total deductions. Add line 4 columns A through D. En V Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A B	ter here and on Part I, li ee instructions)	ne 6, column (B)		
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A B C C	ter here and on Part I, li ee instructions)	ne 6, column (B)		
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) ( Total deductions. Add line 4 columns A through D. En V Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A B	ter here and on Part I, li ee instructions)	ne 6, column (B)		
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A B C C	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 <u>5</u> 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0. 0. D
4 <u>5</u> 1 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A B C Gross income from or allocable to debt-financed property Deductions directly connected with or allocable	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 <u>5</u> 1 2 3	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (see Description of debt-financed property (street address, c A	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 5 Part 1 2 3 a	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En  Unrelated Debt-Financed Income (see Description of debt-financed property (street address, c A B C C Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement)	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 <u>5</u> <u>Part</u> 1 2 3 a b	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (see Description of debt-financed property (street address, c A	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 5 Part 1 2 3 a b c	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	0.
4 5 Part 1 2 3 a b c 4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch	ne 6, column (B) eck if a dual-use. See in	istructions.	D
4 5 Part 1 2 3 a b c 4 5	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, of A	ter here and on Part I, li e instructions) ity, state, ZIP code). Ch	B B	C	0. D
4 5 7 2 3 a b c 4 5 6	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, of A	ter here and on Part I, li ee instructions) ity, state, ZIP code). Ch A A %	B B %	C C	0.
4 5 Part 1 2 3 a b c 4 5 4 5 6 7 8 9	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A	ter here and on Part I, li e instructions) ity, state, ZIP code). Ch A A A Enter here and on Part	B B [] [] [] [] [] [] [] [] [] [] [] [] []	C	0. D %
4 5 Part 1 2 3 a b c 4 5 6 7 8	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)  Total deductions. Add line 4 columns A through D. En Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c A		B B [] [] [] [] [] [] [] [] [] [] [] [] []	C	0. D %

											2
	ule A (Form 990-T) 2022 VI Interest, Annu		valtics and D	onte from	n Control		aanizationa	. (		:	Page 3
Part	VI Interest, Annu		Jyanies, and ne				Exempt Control	,	ee instruct	,	
	1. Name of controlle	d	2. Employer	3. Net			al of specified <b>5.</b> Part of colu		•		6. Deductions directly
	organization		identification incor				nents made		included	in the	connected with
			number	(see instructions)					olling orga s gross inc		income in column 5
(1)											
(2)											
(3)											
(4)				 novomnt (	Controlled O	 aonizati	000				
7	. Taxable Income	18	Net unrelated	· · · · ·	Controlled Or otal of specif	<u> </u>	10. Part o	of colu	mn 9	11	Deductions directly
'			icome (loss)		yments mad		that is inc	luded	in the		connected with
		(see	e instructions)				controlling organization's gross income		inc	come in column 10	
(1)											
(2)											
(3)											
(4)											
							Add colum Enter here				d columns 6 and 11. Fr here and on Part I.
							line 8, c		,		ine 8, column (B)
Totals									0.		0.
Part		Income	of a Section 50	1(c)(7), (	9). or (17)	Organ	nization (s	ee inst	ructions)		
		cription of i			2. Amou		3. Deductio		4. Set-	asides	5. Total deductions
					incon	ne	directly conne (attach stater		(attach st	atemer	(add cols 3 and 4)
(1)											
(2)											
(3)											
(4)					Add amou	inte in					Add amounts in
					column 2						column 5. Enter
					here and or line 9, colu	,					here and on Part I, line 9, column (B)
Totals						0.					0 •
Part		xempt A	ctivity Income	, Other T	han Adve	ertising	g Income	see ins	structions)		
1	Description of exploite	-					•		/		
2	Gross unrelated busin	ess incom	e from trade or busi	ness. Ente	r here and o	n Part I,	line 10, colum	n (A)		2	
3	Expenses directly con	nected wit	h production of unre	elated busi	ness income	e. Enter l	here and on Pa	art I,			
	line 10, column (B)									3	
4	Net income (loss) from										
_	lines 5 through 7									4	
5	Gross income from ac									5	
6 7	Expenses attributable Excess exempt expense									6	
'	4. Enter here and on P									7	
	Entor hore and off	aren, 1110									

Schedule A (Form 990-T) 2022

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	ule A (Form 990-T) 2022					Page 4
Part	U U					
1	Name(s) of periodical(s). Check box if reporting	g two or more pe	riodicals on a co	nsolidated basis.		
	A					
	B WEBPAGE					
	c 🔄					
	D					
Enter a	amounts for each periodical listed above in the o	corresponding co	lumn.			
			Α	В	С	D
2	Gross advertising income		47,179.	43,502	2.	
	Add columns A through D. Enter here and on	Part I, line 11, co	lumn (A)			90,681.
а						
3	Direct advertising costs by periodical		8,603.	36,389	9.	
а	Add columns A through D. Enter here and on	Part I, line 11, co	lumn (B)			44,992.
4	Advertising gain (loss). Subtract line 3 from lin	e				
	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column in					
	line 4 showing a loss or zero, do not complete					
	lines 5 through 7, and enter zero on line 8		38,576.	7,113	3.	
5	Readership costs		36,389.			
6	Circulation income		52,133.			
7	Excess readership costs. If line 6 is less than					
•	line 5, subtract line 6 from line 5. If line 5 is les	29				
	than line 6, enter zero					
8	Excess readership costs allowed as a					
Ŭ	deduction. For each column showing a gain o	n				
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the gr			or zoro boro and		
a	Part II, line 13					Ο.
Part				instructions)		
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
(1)					%	
(2)					%	
					%	
(3) (4)					<u> </u>	
(4)					%	
Tatal	Enter have and an Dart II. line 1					0.
Part	. Enter here and on Part II, line 1 XI Supplemental Information (se					0.
Fait		e instructions)				

223732 01-16-23

2

Form	2220
Depart	ment of the Treasury

### **Underpayment of Estimated Tax by Corporations** Attach to the corporation's tax return.

FORM 990-T

OMB No. 1545-0123

2022

36-2210012

Go to www.irs.gov/Form2220 for instructions and the latest information.

Internal Revenue Service INTERNATIONAL ASSOCIATION OF ASSESSING Name

Employer identification number

### OFFICERS

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

#### **Required Annual Payment** Part I

1 Total tax (see instructions)	1	22,408.		
<b>2 a</b> Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a			
<b>b</b> Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method				
<b>c</b> Credit for federal tax paid on fuels (see instructions)				
d Total. Add lines 2a through 2c	2d			
3 Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corp does not owe the penalty	3	22,408.		
4 Enter the tax shown on the corporation's 2021 income tax return. See instructions. <b>Caution:</b> If the ta or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4			
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip				
enter the amount from line 3			5	22,408.
Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, even if it does not owe a penalty. See instructions.		oration <b>must</b> file Form 22	.20	
6 The corporation is using the adjusted seasonal installment method.				

The corporation is using the annualized income installment method. 7

The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

### Part III Figuring the Underpayment

		(a)	(b)	(C)	(d)
9 Installment due dates. Enter in columns (a) through (d) the					
15th day of the 4th (Form 990-PF filers: Use 5th month),					
6th, 9th, and 12th months of the corporation's tax year	9	04/15/22	06/15/22	09/15/22	12/15/22
<b>Required installments.</b> If the box on line 6 and/or line 7					
above is checked, enter the amounts from Sch A, line 38. If					
the box on line 8 (but not 6 or 7) is checked, see instructions					
for the amounts to enter. If none of these boxes are checked,					
enter 25% (0.25) of line 5 above in each column	10	5,602.	5,602.	5,602.	5,602.
1 Estimated tax paid or credited for each period. For					
column (a) only, enter the amount from line 11 on line 15.					
See instructions	11	6,640.		10,607.	5,749.
Complete lines 12 through 18 of one column					
before going to the next column.					
2 Enter amount, if any, from line 18 of the preceding column	12		1,038.		441.
<b>3</b> Add lines 11 and 12	13		1,038.	10,607.	6,190.
4 Add amounts on lines 16 and 17 of the preceding column	14			4,564.	
5 Subtract line 14 from line 13. If zero or less, enter -0-	15	6,640.	1,038.	6,043.	6,190.
6 If the amount on line 15 is zero, subtract line 13 from line					
14. Otherwise, enter -0-	16		0.	0.	
7 Underpayment. If line 15 is less than or equal to line 10,					
subtract line 15 from line 10. Then go to line 12 of the next					
column. Otherwise, go to line 18	17		4,564.		
8 Overpayment. If line 10 is less than line 15, subtract line 10					
from line 15. Then go to line 12 of the next column	18	1,038.		441.	
to to Part IV on page 2 to figure the penalty. Do not go to Part IV	/ if th	ere are no entries on lin	e 17 - no penalty is owed	i.	

For Paperwork Reduction Act Notice, see separate instructions. LHA

Form 2220 (2022)

### FORM 990-T

Form 2220 (2022)

### Part IV Figuring the Penalty

			(a)	(b)	(C)	(d)
19	Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19				
20	Number of days from due date of installment on line 9 to the	19				
-0	date shown on line 19	20				
21	Number of days on line 20 after 4/15/2022 and before 7/1/2022	21				
22	Underpayment on line 17 x Number of days on line 21 x 4% (0.04) 365	22	\$	\$	\$	 \$
23	Number of days on line 20 after 6/30/2022 and before 10/1/2022	23				
24	Underpayment on line 17 x Number of days on line 23 x 5% (0.05) 365	24	\$	\$	\$	\$
25	Number of days on line 20 after 9/30/2022 and before 1/1/2023	25				
26	Underpayment on line 17 x Number of days on line 25 x 6% (0.06) 365	26	\$	\$	\$	\$
27	Number of days on line 20 after 12/31/2022 and before 4/1/2023	27	SEE	ATTACHED W	ORKSHEET	
28	Underpayment on line 17 x Number of days on line 27 x 7% (0.07) 365	28	\$	\$	\$	 \$
29	Number of days on line 20 after 3/31/2023 and before 7/1/2023	29				
30	Underpayment on line 17 x Number of days on line 29 x *%	30	\$	\$	\$	 \$
31	Number of days on line 20 after 6/30/2023 and before 10/1/2023	31				
32	Underpayment on line 17 x Number of days on line 31 x *%	32	\$	\$	\$	\$
33	Number of days on line 20 after 9/30/2023 and before 1/1/2024	33				
34	Underpayment on line 17 x Number of days on line 33 x *%	34	\$	\$	\$	 \$
35	Number of days on line 20 after 12/31/2023 and before 3/16/2024	35				
36	Underpayment on line 17 x Number of days on line 35 x *%	36	\$	\$	\$	 \$
37	Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$	 \$
38	Penalty. Add columns (a) through (d) of line 37. Enter the to line for other income tax returns		ere and on Form 1120, lin	e 34; or the comparable		\$ 15.

These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Form **2220** (2022)

### FORM 990-T UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

OFFICERS (A)	(B)	(C)	(D)	(E) 36-2210	(F)
*Date	Amount	Adjusted Balance Due	Number Days Balance Due	Daily Penalty Rate	Penalty
		-0-			
04/15/22	5,602.	5,602.			
04/15/22	-6,640.	-1,038.			
06/15/22	5,602.	4,564.	15	.000109589	8
06/30/22	0.	4,564.	11	.000136986	7
07/11/22	-4,858.	-294.			
09/12/22	-5,749.	-6,043.			
09/15/22	5,602.	-441.			
09/30/22	0.	-441.	68	.000164384	
12/07/22	-5,749.	-6,190.			
12/15/22	5,602.	-588.			
12/31/22	0.	-588.	135	.000191781	

* Date of estimated tax payment, withholding credit date or installment due date.

212511 04-01-22

# **Statement for Revenue Procedure 2021-48**

Taxpayer's Name	INTERNATIONAL ASSOCIATION OF ASSI	ESSING
Taxpayer's Address	314 W 10TH STREET	
	KANSAS CITY, MO 64105	
Taxpayer's SSN/EIN	36-2210012	

The taxpayer is applying the following sections of Revenue Procedure 2021-48 of tax year  $\underbrace{2021}_{\text{SECTION}}$  3.03

Year of Loan	Description	Tax-Exempt Income	Was the loan forgiven as of the date of the return is filed?
2021	PPP LOAN FORGIVENESS	482,600.	<u> </u>

203801 04-01-22