

Legacy Project, currently led by ASA President Rick Bauer, has gained tremendous traction after being ported to the ASA website. Several new groups have been added to the project, and legacy leads have volunteered (and become very active) from the Texas and Central Carolinas Chapters, as well from the Northern Virginia Chapter, where the project was started. Each lead person has full control over their project with the ability to update any information and photographs on the home page, as well as all cultivar data, search criteria, and photographs.

Join Us

(Join Us, Renew or Donate). This page is the one-stop shopping location to join the society, renew your membership, donate, or sign up for a subscription membership. The new subscription feature, implemented last year, saves you time, saves the society expense of mailings, and is highly encouraged.

Renewal Time Is Now!

That time of year, when your annual dues need to be paid, is **here now**. Dues are still \$30 per year. A renewal reminder email was sent to all members (with an email address on file) in mid-November. Paper mailing of reminders will go out in mid-December. If you choose to not renew electronically, you may use the renewal form on the wrapper of this issue of *The Azalean*. This application form is also available on the ASA website, at the **Join Us, Renew or Donate link**.

As per the ASA by-laws, members who have not renewed by the end of February will have their membership inactivated. If you then renew at a later date, you will not receive any missed issues of *The Azalean*.

If you did not receive the reminder email, please check your spam folder. The email was sent using the new permanent treasurer's email, treasurer@azaleas.org. Please add this address to your contacts if you did not get the reminder email. Also, I may not have a valid or current email address for you, so please send me an email at the above address if you did not receive the reminder, and I will add that address to your record.

If you wish for your email address to not be viewable by other **members** (membership information is not publicly viewable) on our website, please let me know and I will mark it as private.

This year I am strongly encouraging the use of our new **subscription service**, via the PayPal™ credit card payment service. This will allow you to register your credit card with PayPal, and have your annual membership fees deducted automatically. Click on the "Yearly Automatic Subscription" accordion near the bottom of the **Join Us** page.

"Tax-Exempt" vs. "Public Charity"

By Paul Beck—Oak Hill, Virginia

The question about tax-exempt status has again been raised by one of our chapters. In the fall of 2016, I sent an email to all chapter presidents and treasurers outlining the process required to obtain "Public Charity" status. I will reiterate that simple process below, but first I need to explain the difference between being "Tax-Exempt" and a "Public Charity."

A chapter can obtain "**Tax-Exempt**" status simply by electronically filing the very simple IRS Form 990-N "Postcard", providing that your average yearly receipts are less than \$50,000. Being tax-exempt simply means that you do not have to pay corporate income taxes. You must, however, have an EIN of your own, and not be using the ASA EIN for bank accounts. In 2015, all chapters were instructed to obtain their own EINs and to cease using the ASA EIN on bank accounts. If you are still using the ASA EIN, you need to immediately take care of getting your own EIN, and update all financial instruments and accounts accordingly. If you fail to file the 990-N for three years, you will lose tax-exempt status, and will have to apply to the IRS to have it reinstated (and explain how you have put in place procedures to prevent that from happening again).

The distinctively different status of being a "**Public Charity**," or a "**501(c)(3)**" organization is often (incorrectly) equated with being "Tax-Exempt." The main reason for a chapter obtaining public charity status is that contributions of cash, supplies, equipment, plants, etc. to the chapter may be deducted from the income tax of the person or company making the donation. This cannot be legally done if your chapter is simply tax-exempt. Also, chapter members using their personal vehicle to support chapter functions, such as delivering plants to plant sales, may take standard mileage deductions on their taxes as a charitable contribution. You cannot, of course, deduct mileage simply to attend chapter functions.

If you think having "Public Charity" status is a good thing for your chapter (and I think it is), you need to follow the two simple steps shown below. (Before attempting to file, be sure you have your own distinct EIN). The IRS has greatly simplified the process in recent years; the Northern Virginia Chapter was granted 501(c)(3) status by the IRS less than a month after applying.

1. You must first obtain an account at **pay.gov** in order to pay the required \$275 filing fee.
2. After obtaining the login at **pay.gov**, you can then file the very simple IRS Form 1023-EZ. On the lower right of the **pay.gov** home page is a link to the form.

The 1023-EZ is exceedingly simple to fill out; you may contact me if you have any questions.