Jason Krotine,

The applicant for tax exempt reinstatement, American Fisheries Society Introduced Fish Section (EIN: 52-1208333), changed its name to the **Invasive and Introduced Species Section of the American Fisheries Society** following a Section membership vote conducted on October 2, 2019 at the American Fisheries Society Annual Meeting. Prior to being known as the American Fisheries Society Introduced Fish Section, the entity was known as the American Fisheries Society Exotic Fish Section.

The original creating documents of the Exotic Fish Section were unable to be located. However, the Exotic Fish Section was officially adopted as an entity apart of the American Fisheries Society in 9/21/1980 (Attachment B & C). The Section’s bylaws have also amended each time to reflect the name change with no changes to the 501(c)(3) tax-exempt purposes or activities of the Section. Meeting minutes when those actions were voted in are enclosed (Attachment C, D, and E). The applicant’s Federal Employer Identification Number will remain 52-1208333.

Challenges arose in reporting the most recent name change, as the tax-exempt status of the American Fisheries Society Introduced Fish Section was revoked due to failure to file a 990 n for three consecutive years. The section is first attempting to regain tax exempt status 52-1208333 and then will report the most recent name change to the IRS.

The additional information requested by the IRS in regards the 1023 EZ filed by the American Fisheries Society Introduced Fish Section, now known as the Invasive and Introduced Species Section is provided below as requested.

*Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct and complete.*

If you have any questions or require any additional information, do not hesitate to contact me.



**Nathan J. Lederman**

**Invasive and Introduced Species Section Treasurer**

**Nathan.lederman@illinois.gov**

**(608) 214-4697**

**SUPPLEMENTAL RESPONSE TO FORM 1023 EZ**

**pay.gov tracking 26N964UF**

**Applicant EIN: 52-1208333**

**2. Please submit a complete copy of your original organizing document and any amendments that show proof of filing or adoption**

Bylaws (Attachment A and B), and business meeting minutes in which the entity was formed (Attachment C) and the name was changed (Attachments D and E) are included in addition to a signed declaration detailing the progress of the entity (Attachment G).

**3. Please provide a more detailed description of your past, present and future activities. In general, you should include.**

1. *What specific activities you conduct*

The Introduced and Invasive Species Section is subject to the general supervision and control of the American Fisheries Society pursuant to its charter and bylaws as adopted by the Section and approved by the American Fisheries Society Board of Directors. The Section engages in any and all other charitable activities permitted to an organization exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding future provisions of the federal tax laws. To these ends, the Section engages in any and all lawful activities that may be incidental or reasonably necessary to any of its scientific, research, and educational purposes, and it shall have and may exercise all other powers and authority now or hereafter conferred upon unincorporated nonprofit organizations. In addition to the objectives of the Society as set forth in Article I of the American Fisheries Society Constitution, the objectives of the Section are to:

* Develop and maintain an association of persons interested and involved in the use of introduced fish and other aquatic organisms;
* Coordinate and develop programs to advance the knowledge and concerns related to introduced species;
* Provide a forum for identifying and bringing attention to bear on the beneficial and potentially harmful impacts of introduced species;
* Encourage communication among scientists, administrators, managers, educators, aquaculturists and others interested in introduced species;
* Assist federal, state and private groups in making informed decisions on introduction of species; and
* Advise private industry in developing procedures for the safe handling of introduced species intended for closed system maintenance and culture.
1. *Who participates in the activities*

Section is a membership entity comprised of individuals joined by mutual consent to voluntarily engage in nonprofit scientific research and education activities related to the study of invasive and introduced aquatic organisms throughout the United States.

1. *Where you conduct the activities*

Volunteer membership is spread throughout the United States resulting in activities occurring throughout the entire United States

1. *When or how often the activities occur*

The section meets in person at the annual American Fisheries Society meeting and has a mid-year call in which membership can meet remotely. Individuals are assigned specific tasks at those points of time in which the section would like to achieve before the next meeting. Membership will then conduct those activities in regard to the section on an as needed basis throughout the year when they have time to volunteer.

1. *What fee, if any, are charged and how you determine them*

The Executive Committee establishes annual dues which are subject to the approval of members voting at the annual meeting. Current annual dues are set at $5 US.

1. *What percentage of your time and resource you spend on the activities*

The section is a volunteer-based organization and with membership spending minimal amounts of time (<%5) completing assigned tasks throughout the year in relation to other life activities such as work and family matter. Most time spent on yearly activities immediately preceded the mid-year call and annual meeting.

Yearly expenditures provide up to two $500 travel awards to support student travel to the Annual American Fisheries Society Meeting. These funds support student travel which can be used on meals, travel, lodging, or registration expenses for the meeting, all intended to further their education in the field of fisheries science.

**4. Please provide your actual revenues and expenses for each year you completed and projections of your likely revenue and expense for your current and future years for a total of 3 years of financial years**

|  |  |  |
| --- | --- | --- |
|  | **Revenue** | **Expenditures**  |
| **2019** | $2614 | $2075 |
| **2018** | $0 | $500 |
| **2017** | $1860 | $928 |

**5. Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your donors or any entities they own or control? If so, please provide detailed description. (Do not include names of donors).**

Yes. Yearly expenditures provide up to two $500 travel awards to support student travel to the Annual American Fisheries Society Meeting. These funds support student member travel which can be used on meals, travel, lodging, or registration expenses for the meeting, all intended to further their education in the field of fisheries science.

**6. Your application indicate that you donate funds to or pay expenses for individuals. Provide the following about past, current, or future disbursements.**

* 1. *The purpose of the funds you distribute and how they are used by the individual recipients*

The Section provides up to two $500 travel awards to support student travel to the Annual American Fisheries Society Meeting. These funds support student travel which can be used on meals, travel, lodging, or registration expenses for the meeting, all intended to further their education in the field of fisheries science.

* 1. *Your recipient selection process and criteria you use to determine recipients.*

All applicants are required to complete a form (Attachment F) and provide their curriculum Vitae that outlines research experience, publications, presentations, and professional involvement.

* 1. *How you distribute the funds, and how you ensure they are used for their intended purpose.*

Funds are distributed via check. Fund are ensured to be used for intended purpose by requesting receipts of student’s expenditures of during the meeting

* 1. *Whether board members, their relatives, or members of the committee who select your recipients are eligible to receive funds. If so, describe the safeguards you use to ensure you distribute the funds properly.*

Selection committee changes yearly. Currently we have not encountered a situation in which board members, their relatives, or members of the committee had applied for support. If that were the case, we would have that person abstain from voting.