

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN SOCIETY OF APPRAISERS (ASA) Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2121 COOPERATIVE WAY 210 City or town, state or province, country, and ZIP or foreign postal code HERNDON, VA 20171 F Name and address of principal officer: JOHNNIE WHITE SAME AS C ABOVE	D Employer identification number 53-0231868 E Telephone number (703) 478-2228 G Gross receipts \$ 5,770,650. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.APPRAISERS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1952 M State of legal domicile: VA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: THE AMERICAN SOCIETY OF APPRAISERS (ASA) IS AN INTERNATIONAL ORGANIZATION OF VALUATION		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	30
	6 Total number of volunteers (estimate if necessary)	6	210
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	38,867.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year
9 Program service revenue (Part VIII, line 2g)		3,170,338.	3,147,165.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		2,243,459.	2,362,813.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		88,371.	135,532.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		32,606.	25,079.
		5,534,774.	5,670,589.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,852,718.	3,007,498.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,646,830.	2,340,073.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,499,548.	5,347,571.	
19 Revenue less expenses. Subtract line 18 from line 12	35,226.	323,018.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	4,970,886.	7,306,037.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,426,306.	4,341,591.
		2,544,580.	2,964,446.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer JOHNNIE WHITE, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name GLENN SHELTON	Preparer's signature GLENN SHELTON
	Firm's name CST GROUP, CPAS, PC	Date 02/20/24
	Firm's address 10740 PARKRIDGE BLVD 5TH FLOOR RESTON, VA 20191-4424	Check if self-employed <input type="checkbox"/> PTIN P00228007
		Firm's EIN 54-1019610 Phone no. (703) 391-2000

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE SOCIETY SHALL PROMOTE THE EXCHANGE OF IDEAS AND EXPERIENCES AMONG ITS MEMBERS; CULTIVATE THE PROFESSION OF APPRAISING; ESTABLISH AND MAINTAIN PRINCIPLES OF APPRAISAL PRACTICE AND A CODE OF ETHICS FOR THE GUIDANCE OF ITS MEMBERS; MAINTAIN UNIVERSAL RECOGNITION THAT MEMBERS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$) EDUCATION - INTERNATIONALLY RECOGNIZED AS THE LEADER IN MULTIDISCIPLINE VALUATION EDUCATION, ASA OFFERS A LARGE PROGRAM IN STATE OF THE ART TRAINING COURSES AND SEMINARS FOR VALUATION PROFESSIONALS IN APPRAISAL REVIEW AND MANAGEMENT, BUSINESS VALUATION, GEMS AND JEWELRY, MACHINERY AND TECHNICAL SPECIALTIES, PERSONAL PROPERTY AND REAL PROPERTY. TAUGHT BY EXPERIENCED PRACTITIONERS, ASA COURSES OFFER REAL-WORLD EXPERIENCE AND ARE OFFERED IN ON-SITE, ONLINE AND CLASSROOM FORMATS AS WELL AS AT PRESTIGIOUS UNIVERSITIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) COMMUNICATIONS - ASA'S QUARTERLY ONLINE MAGAZINE, ASA PROFESSIONAL, AND REGULAR E-MAIL NEWSLETTERS PROVIDE TIMELY INFORMATION ON NEWS AND EVENTS AFFECTING THE APPRAISAL PROFESSION. PERIODIC PUBLICATIONS INCLUDING BUSINESS VALUATION REVIEW, THE PERSONAL PROPERTY JOURNAL AND THE MACHINERY AND TECHNICAL SPECIALTIES JOURNAL ADDRESS SCHOLARLY AND TECHNICAL ISSUES OF CONCERN TO VALUATION PRACTITIONERS. ASA PUBLICATIONS ARE THE SOURCE OF INFORMATION ON SIGNIFICANT MATTERS WITHIN THE APPRAISAL PROFESSION INCLUDING TECHNIQUES, STANDARDS, REGULATIONS AND ETHICS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$) MEETINGS AND CONFERENCES - EACH YEAR ASA INTERNATIONAL HEADQUARTERS AND THE SOCIETY'S LOCAL CHAPTERS ORGANIZE AND SPONSOR NUMEROUS EVENTS AND PROGRAMS DESIGNED TO PROVIDE EDUCATION ON TIMELY APPRAISAL TOPICS AND OPPORTUNITIES FOR THE EXCHANGE OF IDEAS AMONG VALUATION PROFESSIONALS. EVENTS INCLUDE ASA'S ANNUAL MULTIDISCIPLINE INTERNATIONAL APPRAISAL CONFERENCE, ADVANCED BUSINESS VALUATION CONFERENCE AND MACHINERY AND TECHNICAL SPECIALTIES CONFERENCES.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Contains 21 main questions and sub-questions (a-f) regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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 O.		
	1a	19	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	19	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
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?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?		X
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		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed VA
- 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 only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website 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 financial 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 SOCIETY (ASA) - 703-478-2228
2121 COOPERATIVE WAY, HERNDON, VA 20171

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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOHNNIE WHITE CHIEF EXECUTIVE OFFICER	35.00			X				321,076.	0.	32,555.
(2) BONNY PRICE CHIEF OPERATIONS OFFICER	35.00			X				182,378.	0.	22,136.
(3) JOSEPH B. NOSELLI CHIEF FINANCIAL OFFICER	35.00			X				174,478.	0.	10,153.
(4) TODD PARADIS CHIEF MARKETING OFFICER	35.00			X				161,948.	0.	15,224.
(5) JOHN RUSSELL STRATEGIC PARTNERSHIP OFFICER	35.00			X				141,169.	0.	7,859.
(6) CHIA-LING TSAI DIRECTOR OF INFORMATION TECHNOLOGY	35.00					X		103,284.	0.	22,791.
(7) RICHARD A. BERKEMEIER INTERNATIONAL PRESIDENT	10.00	X		X				45,750.	0.	0.
(8) JEFFREY S. TARBELL GOVERNOR, REGION 5	2.00	X						23,739.	0.	0.
(9) DAVID CRICK INTL IMMEDIATE PAST PRESIDENT	10.00	X		X				23,000.	0.	0.
(10) BRUCE JOHNSON BUSINESS VALUATION GOVERNOR	0.00					X		21,371.	0.	0.
(11) SANDRA J. TROPPER GOVERNOR, REGION 2	2.00	X						13,250.	0.	0.
(12) PAUL R. COGLEY JR. GOVERNOR, REGION 1	2.00	X						6,500.	0.	0.
(13) GARRETT SCHWARTZ INTERNATIONAL VICE PRESIDENT	10.00	X		X				5,000.	0.	0.
(14) RYAN KINAHAN MACHINE & TECH SPECIALTIES GOVERNOR	2.00	X						375.	0.	0.
(15) G. ADRIAN GONZALEZ INTL SECRETARY / TREASURER	10.00	X		X				0.	0.	0.
(16) SCOTT S. MILLER GOVERNOR, REGION 3	2.00	X						0.	0.	0.
(17) THERESA ZEIDLER-SHONAT GOVERNOR, REGION 4	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) WILLIAM A. JOHNSTON BUSINESS VALUATION GOVERNOR	2.00	X						0.	0.	0.
(19) CURTIS KIMBALL BUSINESS VALUATION GOVERNOR	2.00	X						0.	0.	0.
(20) PATTI J. GEOLAT GEMS & JEWELRY GOVERNOR	2.00	X						0.	0.	0.
(21) RICHARD C. HUNTINGTON GEMS & JEWELRY GOVERNOR	2.00	X						0.	0.	0.
(22) SAMUEL SHAPIRO MACHINE & TECH SPECIALTIES GOVERNOR	2.00	X						0.	0.	0.
(23) PATRICK ELA PERSONAL PROPERTY GOVERNOR	2.00	X						0.	0.	0.
(24) LELA HERSH PERSONAL PROPERTY GOVERNOR	2.00	X						0.	0.	0.
(25) DAVID R. DOERING REAL PROPERTY GOVERNOR	2.00	X						0.	0.	0.
(26) MICHAEL T. ORMAN REAL PROPERTY GOVERNOR	2.00	X						0.	0.	0.
1b Subtotal								1,223,318.	0.	110,718.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,223,318.	0.	110,718.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 6

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
JW MARRIOTT TAMPA WATER STREET P.O. BOX 402642, ATLANTA, GA 30384	CONFERENCE SERVICES	190,611.
PRO TECH ASSOCIATES, LLC, 5457 TWIN KNOLLS RD STE 400, COLUMBIA, MD 21045	MEMBER MANAGEMENT SYSTEM (SAAS)	179,825.
KONICA MINOLTA BUSINESS SOLUTIONS DEPT. LA22988, PASADENA, CA 91185	MANAGED IT SERVICES	118,445.
WHITEFORD, TAYLOR & PRESTON LLP 7 ST. PAUL ST., BALTIMORE, MD 21202	LEGAL SERVICES	111,655.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 4

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b	3,141,308.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	5,857.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		3,147,165.			
Program Service Revenue	2 a	EDUCATION & TRAINING	Business Code				
			900099	1,762,753.	1,762,753.		
	b	ANNUAL CONFERENCE	900099	483,691.	444,824.	38,867.	
	c	JOURNAL SUBSCRIPTIONS	611710	98,564.	98,564.		
	d	DISCIPLINE COMMITTEES	900099	17,805.	17,805.		
	e					
	f	All other program service revenue					
g	Total. Add lines 2a-2f		2,362,813.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		108,081.			108,081.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		1,519.			1,519.
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7a			117,679.			
b	Less: cost or other basis and sales expenses	7b	90,228.				
c	Gain or (loss)	7c	27,451.				
d	Net gain or (loss)		27,451.			27,451.	
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10a			33,393.				
b	Less: cost of goods sold	10b	9,833.				
c	Net income or (loss) from sales of inventory		23,560.	23,560.			
Miscellaneous Revenue	11 a	Business Code				
	b					
	c					
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions		5,670,589.	2,347,506.	38,867.	137,051.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) 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				
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	1,208,561.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,396,506.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	76,095.			
9 Other employee benefits	151,640.			
10 Payroll taxes	174,696.			
11 Fees for services (nonemployees):				
a Management				
b Legal	89,068.			
c Accounting	47,435.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	12,082.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	27,252.			
12 Advertising and promotion	49,575.			
13 Office expenses	452,189.			
14 Information technology	289,343.			
15 Royalties				
16 Occupancy	217,006.			
17 Travel	32,253.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	248,073.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,716.			
23 Insurance	42,403.			
24 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 O.)				
a EDUCATION AND TRAINING	362,996.			
b MEALS	160,528.			
c MEMBERSHIP	70,023.			
d DISCIPLINES EXPENSES	55,327.			
e All other expenses	180,804.			
25 Total functional expenses. Add lines 1 through 24e	5,347,571.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,561,504.	1	1,760,483.
	2 Savings and temporary cash investments	1,252,553.	2	1,293,482.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	175,210.	4	188,060.
	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	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	228,999.	9	240,294.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 26,215.		
	b Less: accumulated depreciation	10b 20,721.	10c 9,210.	5,494.
	11 Investments - publicly traded securities	1,694,140.	11	1,835,641.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	1,925,001.
	15 Other assets. See Part IV, line 11	49,270.	15	57,582.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,970,886.	16	7,306,037.	
Liabilities	17 Accounts payable and accrued expenses	358,925.	17	257,001.
	18 Grants payable		18	
	19 Deferred revenue	1,821,675.	19	1,766,412.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		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	245,706.	25	2,318,178.
	26 Total liabilities. Add lines 17 through 25	2,426,306.	26	4,341,591.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,544,580.	27	2,964,446.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,544,580.	32	2,964,446.
	33 Total liabilities and net assets/fund balances	4,970,886.	33	7,306,037.

Part 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	5,670,589.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,347,571.
3	Revenue less expenses. Subtract line 2 from line 1	3	323,018.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,544,580.
5	Net unrealized gains (losses) on investments	5	96,848.
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	2,964,446.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
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? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number

53-0231868

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	X	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	3,141,308.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	137,728.
b Carryover from last year	2b	23,656.
c Total	2c	161,384.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	153,924.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	7,460.
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART I-A, LINE 1:

EXPENDITURES MADE DURING FUNDRAISING EVENTS TO SOLICIT CONTRIBUTIONS TO THE ASA PAC. ANY CAMPAIGN ACTIVITY IS CHANNLED THROUGH THE ASA POLITICAL ACTION COMMITTEE.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization AMERICAN SOCIETY OF APPRAISERS (ASA) Employer identification number 53-0231868

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting requirements for art and historical treasures, and a table for revenue and assets included.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		26,215.	20,721.	5,494.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,494.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(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)		
(B)		
(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 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO CHAPTER-REBATES	120,054.
(3) 457 (B) SUPPLEMENTAL RETIREMENT	
(4) PLAN LIABILITY	23,625.
(5) LEASE LIABILITY	2,174,499.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per 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	5,835,143.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	96,848.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	69,955.	
e	Add lines 2a through 2d	2e		166,803.
3	Subtract line 2e from line 1	3		5,668,340.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	12,082.	
b	Other (Describe in Part XIII.)	4b	-9,833.	
c	Add lines 4a and 4b	4c		2,249.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		5,670,589.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	5,374,214.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	38,725.	
e	Add lines 2a through 2d	2e		38,725.
3	Subtract line 2e from line 1	3		5,335,489.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	12,082.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		12,082.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		5,347,571.

Part 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 X, LINE 2:

UNDER THE PROVISIONS OF STATEMENT OF FINANCIAL ACCOUNTING STANDARDS ASC TOPIC 740, INCOME TAXES (ASC 740), THE SOCIETY IS REQUIRED TO DISCLOSE UNRECOGNIZED TAX BENEFITS. MANAGEMENT HAS EVALUATED THE EFFECT OF THE GUIDANCE PROVIDED BY ASC 740 AND ALL OTHER TAX POSITIONS THAT COULD HAVE A SIGNIFICANT EFFECT ON THE FINANCIAL STATEMENT AND DETERMINED THAT THE SOCIETY HAD NO UNCERTAIN TAX POSITIONS AT JUNE 30, 2023 AND 2022 THAT REQUIRED DISCLOSURE OR RECOGNITION. GENERALLY, THE SOCIETY'S TAX RETURNS REMAIN OPEN AND SUBJECT TO EXAMINATION FOR THREE YEARS FROM THE FILING DATE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information (continued)

EXCLUDED ASA AFFILIATE REVENUE - CONSOLIDATED FOR GAAP 69,955.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

COST OF GOODS SOLD REPORTED ON LINE 10.B -9,833.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD REPORTED ON LINE 10.B 9,833.

EXCLUDED ASA AFFILIATE EXPENSES - CONSOLIDATED FOR GAAP 28,892.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 38,725.

Part 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 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 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 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? *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)* Yes 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 No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Multiple horizontal lines for supplemental information input.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number

53-0231868

Part I Questions Regarding Compensation

1a Check the appropriate 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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2022

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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOHNNIE WHITE CHIEF EXECUTIVE OFFICER	(i)	270,529.	40,000.	10,547.	13,125.	19,430.	353,631.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) BONNY PRICE CHIEF OPERATIONS OFFICER	(i)	179,602.	2,500.	276.	9,158.	12,978.	204,514.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JOSEPH B. NOSELLI CHIEF FINANCIAL OFFICER	(i)	171,454.	1,500.	1,524.	8,573.	1,580.	184,631.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TODD PARADIS CHIEF MARKETING OFFICER	(i)	160,172.	1,500.	276.	8,037.	7,187.	177,172.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BRUCE JOHNSON BUSINESS VALUATION GOVERNOR	(i)	21,371.	0.	0.	0.	0.	21,371.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number

53-0231868

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

PROFESSIONALS AND OTHERS DEDICATED TO PROMOTING THE EXCHANGE OF IDEAS
AND EXPERIENCES AMONG ITS MEMBERS; CULTIVATING THE PROFESSION OF
APPRAISING; ESTABLISHING AND MAINTAINING PRINCIPLES OF APPRAISAL
PRACTICE AND A CODE OF ETHICS FOR THE GUIDANCE OF ITS MEMBERS;
MAINTAINING UNIVERSAL RECOGNITION THAT MEMBERS OF THE SOCIETY ARE
OBJECTIVE AND UNBIASED APPRAISERS AND CONSULTANTS OF PROPERTY VALUES;
AWARDING ONE OR MORE PROFESSIONAL DESIGNATIONS TO QUALIFIED MEMBERS OF
THE SOCIETY; AND SEEKING TO ATTAIN RECOGNITION OF THE PROFESSION BY
BOTH PUBLIC AND PRIVATE ENTERPRISES.

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

OF THE SOCIETY ARE OBJECTIVE, UNBIASED APPRAISERS AND CONSULTANTS OF
PROPERTY VALUES; AWARD ONE OR MORE PROFESSIONAL DESIGNATIONS TO
QUALIFIED MEMBERS OF THE SOCIETY; AND SEEK TO ATTAIN RECOGNITION OF THE
PROFESSION BY BOTH PUBLIC AND PRIVATE ENTERPRISE.

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

DISCIPLINE STRUCTURE - DISCIPLINE COMMITTEES PROVIDE GUIDANCE AND
OVERSIGHT IN MATTERS SPECIFIC TO EACH OF THE SOCIETY'S FIVE ACTIVE
DISCIPLINES (BUSINESS VALUATION, GEMS AND JEWELRY, MACHINERY AND
TECHNICAL SPECIALTIES, PERSONAL PROPERTY AND REAL PROPERTY), INCLUDING
EDUCATION, TECHNICAL ISSUES AND BUSINESS DEVELOPMENT. ASA'S
MULTIDISCIPLINE STRUCTURE ALLOWS MEMBERS TO ADDRESS ISSUES OF SPECIFIC
CONCERN TO THEIR DISCIPLINE WHILE BENEFITING FROM AND BUILDING ON THE
SHARED STRENGTH OF VALUATION PRINCIPLES COMMON TO ALL DISCIPLINES.

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

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization AMERICAN SOCIETY OF APPRAISERS (ASA)	Employer identification number 53-0231868
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PUBLIC RELATIONS AND LEGISLATIVE AFFAIRS - ASA'S PUBLIC RELATIONS PROGRAM WORKS TO EDUCATE CONSUMERS ABOUT THE IMPORTANCE OF HIRING ACCREDITED APPRAISERS AS WELL AS TO INCREASE ASSOCIATION MEMBERSHIP AND ESTABLISH ASA AS THE PREMIER MULTIDISCIPLINE VALUATION ASSOCIATION. ASA'S LEGISLATIVE AFFAIRS PROGRAM SEEKS TO KEEP MEMBERS INFORMED OF THE STATUS OF LEGISLATION AFFECTING THE APPRAISAL PROFESSION WHILE ACTIVELY WORKING TO SUPPORT LEGISLATION AND REGULATION AT ALL LEVELS OF GOVERNMENT THAT BENEFITS THE PROFESSION AND THE CONSUMER.

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

AMERICAN SOCIETY OF APPRAISERS IS A MEMBERSHIP SOCIETY, THUS IT HAS MEMBERS. HOWEVER, THEY HAVE NO OWNERSHIP INTEREST IN THE SOCIETY.

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

THE OFFICERS OF THE BOARD ARE ELECTED BY THE GENERAL MEMBERSHIP EACH YEAR. ALL OTHER MEMBERS OF THE BOARD ARE ELECTED BY SUB-PARTS OF THE GENERAL MEMBERSHIP.

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

ANY RESOLUTIONS OF THE BOARD OF GOVERNORS THAT AFFECT THE WORDING AND PROVISIONS IN OUR CONSTITUTION MUST GO TO A VOTE BY THE GENERAL MEMBERSHIP TO BE APPROVED OR NOT BEFORE IT CAN BE IMPLEMENTED.

FORM 990, PART VI, SECTION A, LINE 8B:

THE ADMINISTRATIVE RULES DO SPECIFICALLY DELEGATE SOME AUTHORITY TO CERTAIN COMMITTEES TO ACT FOR THE BOARD OF GOVERNORS AS PERMITTED BY DELAWARE LAW.

Name of the organization AMERICAN SOCIETY OF APPRAISERS (ASA)	Employer identification number 53-0231868
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FORM 990, PART VI, SECTION B, LINE 11B:

A 990 DRAFT IS PROVIDED TO THE BOARD OF GOVERNORS AND MANAGEMENT BEFORE IT IS FILED WITH THE IRS. SOCIETY MANAGEMENT IS RESPONSIBLE FOR PROVIDING REVIEW COMMENTS.

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

DIRECTORS MUST SIGN STATEMENT ANNUALLY.

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

ASA CONSULTS PUBLISHED COMPENSATION INFORMATION FOR THE WASHINGTON DC METROPOLITAN AREA TO DETERMINE APPROPRIATE COMPENSATION.

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

GOVERNING DOCUMENTS ARE NOT AVAILABLE EXCEPT BY REQUEST AND THROUGH GUIDESTAR.

CONFLICT OF INTEREST POLICY IS MADE AVAILABLE INTERNALLY BUT NOT PUBLICLY. FINANCIAL STATEMENTS ARE AVAILABLE ON WEB SITE AND THROUGH GUIDESTAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization **AMERICAN SOCIETY OF APPRAISERS (ASA)** Employer identification number **53-0231868**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ASA EDUCATIONAL FOUNDATION - 23-7019806 2121 COOPERATIVE WAY, SUITE 210 HERNDON, VA 20171	TO CARRY ON EDUCATIONAL, RESEARCH AND CHARITABLE ACTIVITIES RELATED TO THE	DELAWARE	501(C)(3)	LINE 7	AMERICAN SOCIETY OF APPRAISERS	X	
ASA POLITICAL ACTION COMMITTEE - 20-5890635 2121 COOPERATIVE WAY, SUITE 210 HERNDON, VA 20171	TO SUPPORT LEGISLATIVE EFFORTS	VIRGINIA	527		AMERICAN SOCIETY OF APPRAISERS	X	
NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS INC. EDUC. & RESEARCH TRU, 2121 COOPERATIVE WAY, SUITE 210, HERNDON, VA	TO SPONSOR THE DEVELOPMENT OF EDUCATIONAL MATERIALS USED PRIMARILY FOR CONTI	VIRGINIA	501(C)(3)	509(A)(3), TYPE 1	AMERICAN SOCIETY OF APPRAISERS	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2022

SEE PART VII FOR CONTINUATIONS

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS INC.

EDUC. & RESEARCH TRU

EIN: 43-1136868

2121 COOPERATIVE WAY, SUITE 210

HERNDON, VA 20171

Type and Entity: PUBLICATION ADVERTISIN POST-2017 NO **DETAIL CARRYOVER SCHEDULE**
 Section 382 Annual Limitation Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
			_____	_____	_____	_____	_____	_____	_____	_____	_____
A 2018	27,491.										
B 2019	23,327.										
C 2020	0.										
D 2021	12,599.										
E 2022	16,445.										
F											
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A											
B											
C											
D											
E											
F											
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											

Type and Entity: PRE-2018 NOL FED		DETAIL CARRYOVER SCHEDULE										
Section 382 Annual Limitation		Section 382 Carryover										
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 06/30/15	Amount Used for 06/30/07	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2004	10,106.	10,106.	3,432.	412.							
B	2010	5,068.	236.		236.							
C	2011	342.										
D	2012	9,622.										
E	2013	2,887.										
F	2015	7,196.										
G	2016	18,824.										
H	2017	27,345.										
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
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J												
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L												
M												
N												
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T												
U												
V												
W												

Type and Entity: NOL FL **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation		Section 382 Carryover									
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2018	27,491.									
B	2019	23,327.									
C	2020	0.									
D	2021	12,599.									
E											
F											
G											
H											
I											
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L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A											
B											
C											
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