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.

2022

and ending

JUN 30,

2023

OMB No. 1545-0047 Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning

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

JUL

3 C	heck if	C Name of organization		D Employer identifi	cation number
	Addre	AMERICAN SOCIETY OF APPRAISERS (ASA)			
	Name chang			53-02318	68
	Initial return		Room/suite	E Telephone number	
	Final	2121 COODEDATIVE WAY	10	(703) 47	
	⊐return, termin ated			G Gross receipts \$	5,770,650.
	Amen	ded HEDNDON VA 20171		H(a) Is this a group r	
	Applic	·		for subordinates	
	pendir	SAME AS C ABOVE		H(b) Are all subordinates i	
I T	3V-0V	empt status: \square 501(c)(3) $\boxed{\mathbf{X}}$ 501(c) (6) (insert no.) \square 4947(a)(1) or	527		list. See instructions
	Vebsi		021	H(c) Group exemption	
		forganization: X Corporation Trust Association Other	I Vear		M State of legal domicile: VA
Pa	rt I	Summary	∟ Toai (oriorination. 1992	VI State of legal dofficite, VII
		Briefly describe the organization's mission or most significant activities: THE A	MERIC	AN SOCIETY	OF
ce		APPRAISERS (ASA) IS AN INTERNATIONAL ORGAN			
Governance		Check this box if the organization discontinued its operations or dispose			
ver				3	19
Go		Number of independent voting members of the governing body (Part VI, line 1b)			19
ø		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			30
itie		Total number of volunteers (estimate if necessary)			210
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			38,867.
Ac		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
		Tect difficiated business taxable moone from 550 1,1 art 1, into 11		Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)		3,170,338.	3,147,165.
ne				2,243,459.	2,362,813.
Revenue		Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		88,371.	135,532.
Re		Other revenue (Part VIII, column (A), lines 5, 4d, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		32,606.	25,079.
				5,534,774.	5,670,589.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
				0.	0.
		Salaries, other compensation, employee benefits (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,852,718.	
ses		Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
Expenses			0.	<u></u>	0.
Exp		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	_	2,646,830.	2,340,073.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		5,499,548.	5,347,571.
				35,226.	323,018.
_ S		Revenue less expenses. Subtract line 18 from line 12	Rei	ginning of Current Year	
t Assets or d Balances	20	Total assets (Part X, line 16)		4,970,886.	7,306,037.
Asse Bala	20			2,426,306.	4,341,591.
Vet / und		Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20		2,544,580.	2,964,446.
Pa	rt II	Signature Block		2,344,300.	2,501,110
		alties of perjury, I declare that I have examined this return, including accompanying schedules a	and stateme	nts, and to the hest of m	v knowledge and helief it is
	•	ct, and complete. Declaration of preparer (other than officer) is based on all information of whic		·	y Kilowiougo uliu bolloi, it is
uo,	COLLEC	and complete. Declaration of proparer (ether than officer) is based on an information of whice	n proparci	nas any knowledge.	
Sigr		Signature of officer		Date	
der		JOHNNIE WHITE, CEO			
ICI	-	Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check [PTIN
aid		GLENN SHELTON GLENN SHELTON	ln	2/20/24 if self-emplo	p00228007
	arer	Firm's name CST GROUP, CPAS, PC			4-1019610
-	Only	Firm's address 10740 PARKRIDGE BLVD 5TH FLOOR		THIII S LIN S	
	Jy	RESTON, VA 20191-4424		Phone no (7	03) 391-2000
/lav	the II	RS discuss this return with the preparer shown above? See instructions		[] Holle He. ()	X Yes No
uy		a			:00 :10

Pa	Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
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?
	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 X No
	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 measured 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, and
	revenue, if any, for each program service reported.
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 SPECIALITIES 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 \$
	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.
4-1	Other pregram comities (Describe on Schodule O.)
40	Other program services (Describe on Schedule O.)
4-	(Expenses \$ including grants of \$) (Revenue \$) Total program convice expenses
<u>4e</u>	Total program service expenses Form 990 (2022)
	101111 (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		Х
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	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,			
	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			
	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			
	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, VIII, 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	X	
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		X
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		X
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		X
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	X	
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		77	
	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	,_		\ \ 7.
	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			7,7
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			v
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40		х
40	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? # "Yes,"	40		х
20-	complete Schedule G, Part III	19		X
20a	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х
	domestic government on Fartiz, column (z), interior res. complete Schedule I, Parts I and II			

Form	1990 (2022) AMERICAN SOCIETY OF APPRAISERS (ASA) 53-023	1868	P	age 4
Ра	rt IV Checklist of Required Schedules (continued)		T.,	Τ
00	Did the constitution was the self-condition of the self-condition		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	22		x
23	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			1
23	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	х	
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		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
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		—
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		X
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			٠,,
	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	00-		x
L	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	28b		1
·		28c		x
29	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	25		
-	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	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?		7.7	
Da	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	X	<u> </u>
га	Charle if School de O contains a vacanage or note to any line in this Dart V			
	Check if Schedule O contains a response or note to any line in this Part V		Voc	No
			168	114()

	Check if Schedule O contains a response or note to any line in this Part V								
					Yes	No			
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	29				I		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0						
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	portab	ole gaming						
	(gambling) winnings to prize winners?			10					

232004 12-13-22

022) AMERICAN SOCIETY OF APPRAISERS (ASA)

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

			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			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	Х	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	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?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
р	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	Ch		
7	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	70		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a 7b		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7.0		
C	to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	70		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization 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			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	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			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	120		
а	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
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			
С	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

Form **990** (2022) 232005 12-13-22

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

Sec	tion A. Governing Body and Management					
	<u> </u>				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	19			
	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.					
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		any other			
	officer, director, trustee, or key employee?			2		Х
3	Did the organization delegate control over management duties customarily performed by or under th					
	of officers, directors, trustees, or key employees to a management company or other person?			3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form S			4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's ass	sets?		5		Х
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 approximately appr	point	one or			
	more members of the governing body?			7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s	tockho	olders, or			
	persons other than the governing body?			7b	Х	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ar by th	e following:			
а	The governing body?			8a	Х	
b	Each committee with authority to act on behalf of the governing body?			8b		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be real	ched a	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 Re	evenue	Code.)		ı	1
					Yes	No
	Did the organization have local chapters, branches, or affiliates?			10a	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such ch	napters	s, affiliates,		37	
				10b	X	
	Has the organization provided a complete copy of this Form 990 to all members of its governing bod	y beto	re filing the form?	11a	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			40	v	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Λ	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? # "	,		12c	х	
12	on Schedule O how this was done			13	X	
13				14	X	
14 15	Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approva			14	21	
13	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	al Dy III	dependent			
а	The organization's CEO, Executive Director, or top management official			15a	Х	
	Other officers or key employees of the organization			15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		•••••	.55		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger	nent v	vith a			
	taxable entity during the year?			16a		х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evalua					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	-	•			
	exempt status with respect to such arrangements?			16b		
Sec	tion 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, a	nd 990	0-T (section 501(c)(3)s	only)	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.					
	Own website Another's website X Upon request Other (explain	n on S	chedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	onflict	of interest policy, and	l financ	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 bounded THE SOCIETY (ASA) $-703-478-2228$	oks an	d records			
	2121 COOPERATIVE WAY HERNDON VA 20171					

Form **990** (2022)

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.

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

- 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.

(A) Name and title	(B) Average hours per	(do box	not c	Pos heck	ition		one n an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer	Key employee	Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) JOHNNIE WHITE	35.00	1						201 076	•	20 555
CHIEF EXECUTIVE OFFICER	25 00		_	Х				321,076.	0.	32,555.
(2) BONNY PRICE	35.00	4						100 200	•	00 106
CHIEF OPERATIONS OFFICER	25 00			Х				182,378.	0.	22,136.
(3) JOSEPH B. NOSELLI	35.00	4						154 450	•	10 150
CHIEF FINANCIAL OFFICER	25 00	<u> </u>		Х				174,478.	0.	10,153.
(4) TODD PARADIS	35.00	-		,,				1.61 0.40	0	15 004
CHIEF MARKETING OFFICER	25 00			Х				161,948.	0.	15,224.
(5) JOHN RUSSELL	35.00	-		,,				141 160	0	7 050
STRATEGIC PARTNERSHIP OFFICER	25 00		_	Х				141,169.	0.	7,859.
(6) CHIA-LING TSAI	35.00	1				7		102 204	0	22 701
(7) RICHARD A. BERKEMEIER	10.00					X		103,284.	0.	22,791.
INTERNATIONAL PRESIDENT	10.00	х		х				45,750.	0.	0.
(8) JEFFREY S. TARBELL	2.00	^		_				45,750.	0.	<u> </u>
GOVERNOR, REGION 5	2.00	Х						23,739.	0.	0.
(9) DAVID CRICK	10.00							25,755.	0.	<u> </u>
INTL IMMEDIATE PAST PRESIDENT	10.00	х		х				23,000.	0.	0.
(10) BRUCE JOHNSON	0.00	25		22				25,000	0 •	<u></u>
BUSINESS VALUATION GOVERNOR	0.00	1					х	21,371.	0.	0.
(11) SANDRA J. TROPPER	2.00							21,371.	•	
GOVERNOR, REGION 2	2.00	х						13,250.	0.	0.
(12) PAUL R. COGLEY JR.	2.00							23,2301		
GOVERNOR, REGION 1		х						6,500.	0.	0.
(13) GARRETT SCHWARTZ	10.00							7,000		
INTERNATIONAL VICE PRESIDENT		Х		х				5,000.	0.	0.
(14) RYAN KINAHAN	2.00							,	-	
MACHINE & TECH SPECIALTIES GOVERNOR		Х						375.	0.	0.
(15) G. ADRIAN GONZALEZ	10.00									
INTL SECRETARY / TREASURER		Х		х				0.	0.	0.
(16) SCOTT S. MILLER	2.00									
GOVERNOR, REGION 3		Х			L			0.	0.	0.
(17) THERESA ZEIDLER-SHONAT	2.00									
GOVERNOR, REGION 4		Х						0.	0.	0.
232007 12-13-22										Form 990 (2022)

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Form **990** (2022)

Part VII Section A Officers Directors Trus									33-0231	000 Page 0
Section A. Officers, Directors, Trus		oloy	ees,			ghes	t Co		'	Γ
(A)	(B)			(C Posi				(D)	(E)	(F)
Name and title	Average		not c	heck i	more	than o		Reportable	Reportable	Estimated
	hours per week		, unles					compensation	compensation	amount of
	(list any					1	, 	from the	from related	other
	hours for	lirect				L		organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or (stee			satec		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	Individual trustee or director	n stit utio nal tru stee		yee	m per		1099-NEC)	10001120)	and related
	below	idual	ution	ie.	key employee	est co	er	,		organizations
	line)	Indiv	Instit	Officer	Key e	Highest compensated employee	Former			
(18) WILLIAM A. JOHNSTON	2.00									
BUSINESS VALUATION GOVERNOR		Х						0.	0.	0.
(19) CURTIS KIMBALL	2.00									
BUSINESS VALUATION GOVERNOR		Х						0.	0.	0.
(20) PATTI J. GEOLAT	2.00									
GEMS & JEWELRY GOVERNOR		Х						0.	0.	0.
(21) RICHARD C. HUNTINGTON	2.00									
GEMS & JEWELRY GOVERNOR		Х						0.	0.	0.
(22) SAMUEL SHAPIRO	2.00									
MACHINE & TECH SPECIALTIES GOVERNOR		Х						0.	0.	0.
(23) PATRICK ELA	2.00									
PERSONAL PROPERTY GOVERNOR		Х						0.	0.	0.
(24) LELA HERSH	2.00									
PERSONAL PROPERTY GOVERNOR		Х						0.	0.	0.
(25) DAVID R. DOERING	2.00									
REAL PROPERTY GOVERNOR		Х						0.	0.	0.
(26) MICHAEL T. ORMAN	2.00									
REAL PROPERTY GOVERNOR		Х						0.	0.	0.
1b Subtotal								1,223,318.	0.	110,718.
c Total from continuation sheets to Part VI	I, 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

Yes No

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

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? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

5 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)	(B)	(C)
Name and business address	Description of services	Compensation
JW MARRIOTT TAMPA WATER STREET		
P.O. BOX 402642, ATLANTA, GA 30384	CONFERENCE SERVICES	190,611.
PRO TECH ASSOCIATES, LLC, 5457 TWIN KNOLLS	MEMBER MANAGEMENT	
RD STE 400, COLUMBIA, MD 21045	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		

Form **990** (2022)

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\$100,000 of compensation from the organization

AMERICAN SOCIETY OF APPRAISERS (ASA) 53-0231868 Page 9 Form 990 (2022) Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) Related or exempt Unrelated Revenue excluded Total revenue from tax under function revenue business revenue sections 512 - 514 1a Contributions, Gifts, Grants and Other Similar Amounts **1 a** Federated campaigns 3,141,308. 1b **b** Membership dues 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 ... 5,857. 1f **q** Noncash contributions included in lines 1a-1f 3,147,165. h Total. Add lines 1a-1f **Business Code** 762,753.1,762,753. 2 a EDUCATION & TRAINING 900099 Program Service Revenue **b ANNUAL CONFERENCE** 900099 483,691. 444,824. 38,867. 98,564. 98,564. c JOURNAL SUBSCRIPTIONS 611710 900099 17,805. 17,805. d DISCIPLINE COMMITTEES f All other program service revenue 2,362,813. g Total. Add lines 2a-2f Investment income (including dividends, interest, and 108,081. 108,081. other similar amounts) Income from investment of tax-exempt bond proceeds 1,519. 1,519. 5 Royalties (i) Real (ii) Personal 6 a Gross rents 6b **b** Less: rental expenses ... c Rental income or (loss) 6c d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of $_{7a}117,679.$ assets other than inventory b Less: cost or other basis 90,228. and sales expenses Other Revenue 27,451. c Gain or (loss) _______7c 27,451. 27,451. d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 33,393. and allowances 9,833. **b** Less: cost of goods sold 23,560. 23,560. c Net income or (loss) from sales of inventory **Business Code** 11 a d All other revenue

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Form 990 (2022)

38,867. 137,051.

e Total. Add lines 11a-11d

12 Total revenue. See instructions

5,670,589.2,347,506.

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 (D) Do not include amounts reported on lines 6b. Program service expenses Total expenses Management and general expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 1,208,561 trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 1,396,506. Other salaries and wages 7 Pension plan accruals and contributions (include 76,095. section 401(k) and 403(b) employer contributions) 151,640. Other employee benefits 9 174,696. 10 Payroll taxes Fees for services (nonemployees): Management 89,068. Legal 47,435. Accounting Lobbying Professional fundraising services. See Part IV, line 17 12,082. Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 27,252 column (A), amount, list line 11g expenses on Sch O.) 49,575. Advertising and promotion 12 452,189. Office expenses 13 289,343. Information technology 14 Royalties 15 217,006. 16 Occupancy 32,253. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 248,073. Conferences, conventions, and meetings 19 20 Payments to affiliates _____ 21 3,716. Depreciation, depletion, and amortization 22 42,403. 23 Other expenses. Itemize expenses not covered 24 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.) 362,996. EDUCATION AND TRAINING MEALS 160,528. 70,023. **MEMBERSHIP** 55,327. d DISCIPLINES EXPENSES 180,804. e All other expenses 5,347,571. Total functional expenses. Add lines 1 through 24e 25 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 if following SOP 98-2 (ASC 958-720)

Form 990 (2022) Part X Balance Sheet

Par	t A	Balance Sneet					
		Check if Schedule O contains a response or n	ote to an	y line in this Part X			
					(A) Beginning of year		(B) End of year
	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					
		trustee, key employee, creator or founder, sub					
		controlled entity or family member of any of the		5			
	6	Loans and other receivables from other disqua	-				
		under section 4958(f)(1)), and persons describ	ed in sec	tion 4958(c)(3)(B)		6	
t2	7	Notes and loans receivable, net				7	
Assets	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		26,215.			
	b	Less: accumulated depreciation		20,721.	9,210.		5,494 1,835,641
	11	Investments - publicly traded securities			1,694,140.	11	1,835,641
	12	Investments - other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, lin				13	1 005 001
	14	Intangible assets		40.050	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 ed			4,970,886.	16	7,306,037
	17	Accounts payable and accrued expenses			358,925.	17	257,001
	18	Grants payable		1 001 675	18	1 766 410	
	19	Deferred revenue			1,821,675.	19	1,766,412
	20	Tax-exempt bond liabilities		(0 1 1 1 5		20	
	21	Escrow or custodial account liability. Complet				21	
Liabilities	22	Loans and other payables to any current or fo					
┋╽		trustee, key employee, creator or founder, sub controlled entity or family member of any of the				22	
<u>a</u>	23	Secured mortgages and notes payable to unre	-	·····		23	
	23 24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax,					
	25	parties, and other liabilities not included on lin	-				
		of Schedule D		·	245,706.	25	2,318,178
	26	Total liabilities. Add lines 17 through 25			2,426,306.		4,341,591
		Organizations that follow FASB ASC 958, c					
es		and complete lines 27, 28, 32, and 33.					
auc	27				2,544,580.	27	2,964,446
Bal	28	Net assets with donor restrictions				28	
D D		Organizations that do not follow FASB ASC					
ᇳ		and complete lines 29 through 33.					
ğ	29	Capital stock or trust principal, or current fund	ls			29	
set;	30	Paid-in or capital surplus, or land, building, or				30	
As	31	Retained earnings, endowment, accumulated				31	
Net Assets or Fund Balances	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

Pai	T XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>		
1 2 3 4 5	Total revenue (must equal Part VIII, column (A), line 12) Total expenses (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 2 from line 1 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) Net unrealized gains (losses) on investments Donated services and use of facilities	1 2 3 4 5 6	5,670 5,34 323 2,54	0,5; 7,5; 3,0;	71. 18. 80.
7	Investment expenses	7			
8	Prior period adjustments Other phagas in not assets as find belances (avalair on Schodule O)	9			0.
9 10	Other changes in net assets or fund balances (explain on Schedule O) Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,96	4.4	
Pai	t XII Financial Statements and Reporting	10		_,_	
	Check if Schedule O contains a response or note to any line in this Part XII				
1 2a	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 Were the organization's financial statements compiled or reviewed by an independent accountant?	O.	- 2a	Yes	No X
b	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant?	on a		X	
С	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis The Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?	e audit,	2c	x	
За	If the organization changed either its oversight process or selection process during the tax year, explain on School 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?	edule O.	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits?	red audit	26		

Form **990** (2022)

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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.

	01(c)(4), (5), or (6) organizat	ions: Complete Part III.				
Name of orga					Employer identification nu	
	AMERICA	N SOCIETY OF APP	RAISERS (ASA	1)	53-0231868	}
Part I-A	Complete if the org	anization is exempt und	er section 501(c) (or is a section 52	?7 organization.	
2 Political	campaign activity expendit	ation's direct and indirect politic ures gn activities				
Part I-B	Complete if the org	anization is exempt und	er section 501(c)(3).		
1 Enter the		incurred by the organization und		-	\$	
		incurred by organization manage				
3 If the org	anization incurred a section	n 4955 tax, did it file Form 4720	for this year?		Yes	No
						☐ No
	describe in Part IV.					
Part I-C	Complete if the org	anization is exempt und	er section 501(c),	except section 5	601(c)(3).	
1 Enter the	amount directly expended	by the filing organization for se	ction 527 exempt funct	ion activities	\$	
2 Enter the	amount of the filing organ	ization's funds contributed to ot	her organizations for se	ection 527		
exempt f	unction activities				\$	
		. Add lines 1 and 2. Enter here a	,			
		1120-POL for this year?				No
		ployer identification number (El				1
	•	tion listed, enter the amount pai			•	
	•	omptly and directly delivered to a additional space is needed, prov		•	eparate segregated tund or a	1
Political		. , , , ,	1	1		
	(a) Name	(b) Address	(c) EIN	(d) Amount paid filing organization	1	
				funds. If none, ent		
				,	delivered to a sepa	
					political organizati If none, enter -0	
					n none, emer e	

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Schedule C (Form 990) 2022	AMERI	CAN SO	CIETY OF AP	PRAISERS (AS	(A) 53-(231868	Page 2
Part II-A Complete if the org	janizatio	n is exen	npt under sectior	n 501(c)(3) and file	d Form 5768 (el	ection und	er
A Check if the filing organiza				n Part IV each affiliated	group member's nam	ne, address, El	IN,
expenses, and sha		, ,	. ,				
B Check if the filing organiza	ation check	ed box A ar	nd "limited control" pro	ovisions apply.	(a) Filing	(b) Affiliate	
	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)						
1a Total lobbying expenditures to influ	uence publ	ic opinion (grassroots lobbying)				
b Total lobbying expenditures to influence	•	•	, , , , , , , , , , , , , , , , , , , ,				
c Total lobbying expenditures (add li	ines 1a and	d 1b)					
d Other exempt purpose expenditure	es						
e Total exempt purpose expenditure	es (add line:	s 1c and 1d)				
f Lobbying nontaxable amount. Ent	er the amo	unt from the	following table in bot	h columns.			
If the amount on line 1e, column (a) o	or (b) is:	The lob	bying nontaxable am	ount is:			
Not over \$500,000		20% of	the amount on line 1e.				
Over \$500,000 but not over \$1,000			00 plus 15% of the exc				
Over \$1,000,000 but not over \$1,5			00 plus 10% of the exc	· / / /			
Over \$1,500,000 but not over \$17	,000,000		00 plus 5% of the exce	ss over \$1,500,000.			
Over \$17,000,000		\$1,000,	000.				
g Grassroots nontaxable amount (er	nter 25% of	line 1f)					
h Subtract line 1g from line 1a. If zer	o or less, e	enter -0					
i Subtract line 1f from line 1c. If zero	o or less, e	nter -0					
j If there is an amount other than ze	ro on eithe	r line 1h or	line 1i, did the organiza	ation file Form 4720			
reporting section 4911 tax for this	year?					Yes	☐ No
(Some organizations t	hat made	a section 5	eraging Period Under 01(h) election do not ate instructions for li	have to complete all o	f the five columns b	elow.	
	Lobi	oying Expe	nditures During 4-Yea	ar Averaging Period			
Calendar year (or fiscal year beginning in)	(a)	2019	(b) 2020	(c) 2021	(d) 2022	(e) To	otal
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))							

Schedule C (Form 990) 2022

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 ea	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a)		(b)	
of the	lobbying activity.	Yes	No	Amo	ount
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:				
а	Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
С	Media advertisements?				
	Mailings to members, legislators, or the public?				
	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				
С	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?				
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5), or sec	ction	
	501(c)(6).			1	
				Yes	No
	Were substantially all (90% or more) dues received nondeductible by members?		1		X
1					
1 2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				X
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section	e prior year? n 501(c)(5	2 3), or sec		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."	e prior year? n 501(c)(5 'No" OR (2 3 5), or sec (b) Part	ction III-A, line	3, is
2 3 Par	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Yes." Dues, assessments and similar amounts from members	e prior year? n 501(c)(5 'No" OR (2 3 5), or sec (b) Part	ction	3, is
2 3 Par	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)	e prior year? n 501(c)(5 'No" OR (2 3 5), or sec (b) Part	ction III-A, line	3, is
2 3 Part 1 2	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid).	e prior year? n 501(c)(5 'No" OR (2 3 i), or sec b) Part	tion III-A, line	3 , is
2 3 Par 1 2	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year	e prior year? n 501(c)(5 'No" OR (2 3), or sec (b) Part	3,141	3, is
2 3 Part 1 2 a b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year	e prior year? n 501(c)(5 'No" OR (2 3 3), or sec (b) Part	3,141 137 23	3, is
2 3 Par 1 2 a b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total	e prior year? n 501(c)(5 'No" OR (2 3), or sec (b) Part	137 23 161	3, is 2, 728 3, 656 2, 384
2 3 Part 1 2 a b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	e prior year? n 501(c)(5 'No" OR (2 3), or sec (b) Part	137 23 161	3, is 2, 728 3, 656 2, 384
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2 3 Par 1 2 a b c 3 4	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceed the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polyper expenditures next year?	e prior year? n 501(c)(5 'No" OR (2 3), or sec (b) Part 1 2a 2b 2c 3	137 23 161 153	3, is 2,728. 3,656. 2,384. 3,924.
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Provide instru	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceedable the organization agree to carryover to the reasonable estimate of nondeductible lobbying and pole expenditures next year? Taxable amount of lobbying and political expenditures. See instructions IV Supplemental Information de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group citions); and Part II-B, line 1. Also, complete this part for any additional information. TI-A, LINE 1:	e prior year? n 501(c)(5 'No" OR (2 3 3), or sec (b) Part 2a 2b 2c 3 4 5	137 23 161 153 nd 2 (See	3, is 7,728 8,656 1,384 8,924
Provide instru	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeded section 162 (e) to the reasonable estimate of nondeductible lobbying and pole expenditures next year? Taxable amount of lobbying and political expenditures. See instructions IV Supplemental Information de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group citions); and Part II-B, line 1. Also, complete this part for any additional information.	e prior year? n 501(c)(5 'No" OR (2 3 3), or sec (b) Part 2a 2b 2c 3 4 5	137 23 161 153 nd 2 (See	3, is 7,728 8,656 1,384 8,924
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Providents true PAR	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceedases the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polexpenditures next year? Taxable amount of lobbying and political expenditures. See instructions Taxable amount of lobbying and political expenditures. See instructions Taxable amount of lobbying and political expenditures. See instructions Taxable amount of lobbying and political expenditures amount on line 5; Part II-A (affiliated group citions); and Part II-B, line 1. Also, complete this part for any additional information. Taxable MADE DURING FUNDRAISING EVENTS TO SOLICIT	e prior year? n 501(c)(5 'No" OR (cal ess blitical list); Part II-A	2 3 i), or sec (b) Part 2 2 2 2 2 3 4 5 A, lines 1 a	137 23 161 153 nd 2 (See	3, is 2,728, 3,656, 3,384, 3,924, 7,460,
Providents true PAR	Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceedable the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? Taxable amount of lobbying and political expenditures. See instructions IV Supplemental Information Dee the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group citions); and Part II-B, line 1. Also, complete this part for any additional information. TI-A, LINE 1: ENDITURES MADE DURING FUNDRAISING EVENTS TO SOLICITE ENDITURES MADE DURING FUNDRAISING EVENTS TO SOLICITE ENDITURES MADE DURING FUNDRAISING EVENTS TO SOLICITE.	e prior year? n 501(c)(5 'No" OR (cal ess blitical list); Part II-A	2 3 i), or sec (b) Part 2 2 2 2 2 3 4 5 A, lines 1 a	137 23 161 153 nd 2 (See	3, is 2,728 3,656 2,384 3,924

Schedule C (Form 990) 2022

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 Inspection

Name of the organization

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number 53-0231868

Pai			or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lir	(a) Donor advised funds	(b) Funds and other accounts
4	Total number at and of year	(a) Donor advised funds	(b) i dilas ana otner accounts
1 2	Total number at end of year		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor advis	sed funds
Ū	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
_	for charitable purposes and not for the benefit of the donor of		
Par			
1	Purpose(s) of conservation easements held by the organizati	on (check all that apply).	
	Preservation of land for public use (for example, recrea	ation or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation of	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
	Total number of conservation easements		2a
	Number of conservation easements on a certified historic str		2c
d	Number of conservation easements included in (c) acquired a		
_	historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, re	leased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation eas		
5	Does the organization have a written policy regarding the per violations, and enforcement of the conservation easements in		
6	Staff and volunteer hours devoted to monitoring, inspecting,		
Ū	ctan and relativest floars develor to membering, inspecting,	Thanking or violations, and officioning con-	oor valien easements daring the year
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	ation easements during the year
	3, 1, 3,	3	3
8	Does each conservation easement reported on line 2(d) above	ve satisfy the requirements of section 170	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservati		
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial statem	ents that describes the
	organization's accounting for conservation easements.		
Par	t III Organizations Maintaining Collections of		ther Similar Assets.
	Complete if the organization answered "Yes" on Form	n 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 95	58, not to report in its revenue statement	and balance sheet works
	of art, historical treasures, or other similar assets held for pul	blic exhibition, education, or research in f	urtherance of public
	service, provide in Part XIII the text of the footnote to its final	ncial statements that describes these iter	ns.
b	If the organization elected, as permitted under FASB ASC 95	-	
	art, historical treasures, or other similar assets held for public	e exhibition, education, or research in furt	herance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical tre		al gain, provide
	the following amounts required to be reported under FASB A		•
	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X		
LHA	For Paperwork Reduction Act Notice, see the Instructions	5 IUI FUIII 99U.	Schedule D (Form 990) 2022

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

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	5,494.			

Schedule D (Form 990) 2022

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
<u>(1)</u>		
(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.	1. (a) Description of liability					
(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.)	2,318,178.				

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

Schedule D (Form 990) 2022

Sche	edule D	(Form 990) 2022	AMERICAN	SOCIETY	OF	APPRAIS	ERS	(ASA)		53-	0231868	Page 4
Pai	rt XI	Reconciliation of	of Revenue per	Audited Fin	ancia	al Statemen	ts Wit	h Revenu	e per Re	eturn.		
		Complete if the orga	nization answered "	Yes" on Form 9	90, Pa	ırt IV, line 12a.						
1	Total	revenue, gains, and ot	her support per auc	lited financial st	ateme	nts				1	5,835	,143.
2	Amou	ints included on line 1	but not on Form 99	0, Part VIII, line	12:							
а	Net ur	nrealized gains (losses) on investments				2a	96	5,848.			
b	Donat	ted services and use o	f facilities				2b					
С	Recov	veries of prior year gra	nts				2c					
d	Other	(Describe in Part XIII.)					2d	69	9,955.			
е	Add li	nes 2a through 2d .								2e		<u>,803.</u>
3	Subtra	act line 2e from line 1								3	5,668	<u>,340.</u>
4	Amou	ints included on Form	990, Part VIII, line 1	2, but not on lin	e 1:							
а	Invest	ment expenses not in	cluded on Form 990), Part VIII, line 7	7b		4a		2,082.			
b	Other	(Describe in Part XIII.)					4b	_ 9	833.			
С	Add li	nes 4a and 4b								4c		<u>,249.</u>
5	Total	revenue. Add lines 3 a	and 4c. (This must e	gual Form 990.	Part I,	line 12.)				5	5,670	<u>,589 </u>
Pa	rt XII	Reconciliation of	of Expenses pe	r Audited Fii	nanc	ial Statemer	nts Wi	ith Expens	ses per l	Retur	n.	
		Complete if the orga	nization answered "	Yes" on Form 9	90, Pa	rt IV, line 12a.						
1	Total	expenses and losses	oer audited financial	statements						1	5,374	<u>,214.</u>
2	Amou	ints included on line 1	but not on Form 99	0, Part IX, line 2	25:							
а	Donat	ted services and use o	f facilities				2a					

2b **b** Prior year adjustments 2c Other (Describe in Part XIII.) 38,725. Add lines 2a through 2d 5,335,489. Subtract line 2e from line 1 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 Other (Describe in Part XIII.) 12,082. c Add lines 4a and 4b 5,347,571 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

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:

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

Name of the organization					Employer identi	fication number
AMERICAN SOCIE	TY OF APP	RATSERS	(ASA)		53-023186	58
Part I General Inf	ormation on A	ctivities Out	side the United States. Comple	ete if the organ	ization answered "	Yes" on
 Form 990, Par			·			
1 For grantmakers. Do	es the organization	n maintain record	ds to substantiate the amount of its gra	ints and other	assistance,	
the grantees' eligibility	y for the grants or a	assistance, and t	he selection criteria used to award the	grants or assis	stance?	Yes No
	=					
	escribe in Part V the	e organization's p	procedures for monitoring the use of its	grants and ot	ner assistance out	side the
United States. 3 Activities per Region.	(The following Part	· I line 3 table ca	an be duplicated if additional space is n	eeded)		
(a) Region	(b) Number of offices	(c) Number of		(e) If acti	vity listed in (d) gram service,	(f) Total expenditures
	in the region	employees, agents, and independent contractors in the region	gram services, investments, grants to recipients located in the region)	describe	e specific type (s) in the region	for and investments in the region
EAST ASIA AND THE						
PACIFIC - AUSTRALIA,						
BRUNEI, BURMA,						
CAMBODIA,			PROGRAM SERVICE	EDUCATION		56,777.
3 a Subtotal	0	0				56,777.
b Total from continuation						,,,,,,,,
sheets to Part I		0				0.
c Totals (add lines 3a						
		. ^				E 6 777

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

Schedule F (Form 990) 2022

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax

3 Enter total number of other organizations or entities

exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.										
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)		

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

			tes. Complete ii	the organization answered "Yes"	on Form 990, Part	IV, line 16.	
grant or assistance	e duplicated if additional space is needed. r assistance (b) Region (c) Number recipients		(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Schedule F (Form 990) 2022

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? 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	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? 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	X No

232074 10-17-22

Schedule F (Form 990) 2022

SCHEDULE J (Form 990)

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.

2022

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

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

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number 53-0231868

Pa	art I Questions Regarding Compensation			
			Yes	No
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.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account 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	1b		<u> </u>
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?	2		<u> </u>
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.			
	X Compensation committee X Written employment contract			
	Independent compensation consultant			
	Form 990 of other organizations X 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:			37
а	Receive a severance payment or change-of-control payment?	<u>4a</u>		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
С		4c		<u> </u>
	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			
Ŭ	contingent on the revenues of:			
а	The organization?	5a		
b	Any related organization?	5b		
	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:			
а	The organization?	6a		
	Any related organization?	6b		
	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	7		
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	8		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		1

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.

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	benefits (B)(i)-(D) in column reported a con prior (B)	reported as deferred on prior Form 990	
(1) JOHNNIE WHITE	(i)	270,529.	40,000.	10,547.	13,125.	19,430.	353,631.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.				0.
(2) BONNY PRICE	(i)	179,602.	2,500.	276.	9,158.	12,978.	204,514.	0.
CHIEF OPERATIONS OFFICER	(ii)	0.	0.	0.	0.	0.		0.
(3) JOSEPH B. NOSELLI	(i)	171,454.	1,500.	1,524.	8,573.	1,580.	184,631.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.				0.
(4) TODD PARADIS	(i)	160,172.	1,500.	276.	8,037.			0.
CHIEF MARKETING OFFICER	(ii)	0.	0.	0.		0.		0.
(5) BRUCE JOHNSON	(i)	21,371.	0.	0.		0.	21,371.	0.
BUSINESS VALUATION GOVERNOR	(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)							

Schedule J (Form 990) 2022	AMERICAN	SOCIETY OF	APPRAISERS (ASA)		53-0231868	Page 3
Part III Supplemental Informat							
Provide the information, explanation	on, or descriptions red	quired for Part I, lines 1	a, 1b, 3, 4a, 4b, 4c, 5a,	5b, 6a, 6b, 7, and 8, and	for Part II. Also complete this	s part for any additional information	

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.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number 53-0231868

FORM 990, PART 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: 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

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 TECHNICAL ISSUES AND BUSINESS DEVELOPMENT. ASA'S EDUCATION, 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

Schedule O (Form 990) 2022 Page **2**

Name of the organization

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number 53-0231868

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.

Schedule O (Form 990) 2022	Page 2
Name of the organization AMERICAN SOCIETY OF APPRAISERS (ASA)	Employer identification number 53-0231868
FORM 990, PART VI, SECTION B, LINE 11B:	
A 990 DRAFT IS PROVIDED TO THE BOARD OF GOVERNORS AND MANA	GEMENT 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 WA	SHINGTON DC
METROPOLITAN AREA TO DETERMINE APPROPRIATE COMPENSATION.	
FORM 990, PART VI, SECTION C, LINE 19:	
GOVERNING DOCUMENTS ARE NOT AVAILABLE EXCEPT BY REQUEST AN	ID THROUGH
GUIDESTAR.	
CONFLICT OF INTEREST POLICY IS MADE AVAILABLE INTERNALLY E	BUT NOT PUBLICLY.
FINANCIAL STATEMENTS ARE AVAILABLE ON WEB SITE AND THROUGH	GUIDESTAR.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

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

Attach to Form 990.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Department of the Treasury Internal Revenue Service

AMERICAN SOCIETY OF APPRAISERS (ASA)

Employer identification number 53-0231868

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

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

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) 2022

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

(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		tion b)(13) rolled tity?
		country						Yes	No

(4)

(5)

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

Not	ote: 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 re	lated organizations listed ir	n Parts II-IV?						
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity				1a		X			
	Gift, grant, or capital contribution to related organization(s)				1b		Х			
	Gift, grant, or capital contribution from related organization(s)				1c		Х			
	d Loans or loan guarantees to or for related organization(s)				1d		Х			
	Loans or loan guarantees by related organization(s)				1e		X			
f	Dividends from related organization(s)				1f		X			
	g Sale of assets to related organization(s)				1 g		X			
	Purchase of assets from related organization(s)				1h		X			
i	Exchange of assets with related organization(s)				1i		X			
j	Lease of facilities, equipment, or other assets to related organization(s)				1j		X			
k	k Lease of facilities, equipment, or other assets from related organization(s)									
1					11		X			
m Performance of services or membership or fundraising solicitations by related organization(s)										
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)										
					10		X			
р	Reimbursement paid to related organization(s) for expenses				1p		Х			
	Reimbursement paid by related organization(s) for expenses				1q		X			
·										
r	Other transfer of cash or property to related organization(s)				1r		Х			
s	Other transfer of cash or property from related organization(s)				1s		X			
	If the answer to any of the above is "Yes," see the instructions for information on who must com					•				
	(a) (b) Name of related organization Transact type (a-		(c) Amount involved	(d) Method of determining amount invo	olved					
1\										
1)										
2)										
3)										

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)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Disprition allocat	opor- late tions?	General manage partner	(k) Percentage ownership
									000) 0000

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2023

Name AMERICAN SOCIETY OF APPRAISERS (ASA)	Employer Identification	
Based on the information provided with this return, the following are possible carryover amounts to next year.		
FEDERAL POST-2017 NET OPERATING LOSS - PUBLICATION A	ADVERTISI	79,862.
FEDERAL PRE-2018 NET OPERATING LOSS		71,048.
FL NET OPERATING LOSS		63,417.
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53-0231868

	Type and Entity: PUBLICATION ADVERTISIN POST-2017 NO DETAIL CARRYOVER SCHEDULE Section 382 Annual Limitation Section 382 Carryover										
Year Origi- nated	Original Carryover	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 B 2019	27,491. 23,327.										
C 2020 D 2020 E 2020 F	12,599.										
F G H	,										
l J											
K L M											
N O											
P Q R											
S T U											
V W											
Detail Type		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											
C D E F											
G											
H I J											
K L M											
N O											
P Q R											
S T U											
V W											

			-2018 NOL FED									
	Year Origi- nated	382 Annual Limitation Original Carryover Amount	Total Amount Used	Amount Used for 06/30/15	Amount Used for 06/30/07	Amount Used for						
Α	2004	10,106.	10,106. 236.	3,432.	412.							
A B C D E F	2010	10,106. 5,068. 342. 9,622. 2,887. 7,196.	236.		236.							
C	2011 2012	342.										
E	2012	2,887.										
F	2015	7,196.										
G H	2016	18.824.										
Η	2017	27,345.										
J												
Κ												
L M												
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O P												
Q												
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S T												
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٧												
W												
	Datail	E Amount S Used for B C	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
	Detail Type	S Used for B	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for
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212571 04-01-22

	Type a	and Entity: NOL 382 Annual Limitation	FL	DETAIL CARRYOVER SCHEDULE Section 382 Carryover									
	Year Origi- nated	Original Carryover	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	
Α	2018	27,491.	0000										
A B C D E F	2019 2020	0.											
D	2021												
F													
G H													
-1													
J K													
L M													
Ν													
0 P													
Q													
Q R S T U V													
T U													
V W													
		E Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
	Detail Type	S Used for B C	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	
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U V													
W													

FEIN:

53-0231868