



INDEPENDENT POOL & SPA SERVICE  
ASSOCIATION, INC.

## OPENING A CHAPTER CHECKING ACCOUNT

- The name on the Chapter's bank account should be:

INDEPENDENT POOL AND SPA  
SERVICE ASSOCIATION, INC –  
CHAPTER NAME

- Do not use the initials **IPSSA, INC** as the official account name. You can however have the initials printed on the checks themselves as we do on corporate accounts.
- Please ask the bank to issue your statements on the last day of each month. This will greatly facilitate the treasurer's task of submitting data in a timely manner.
- Take the following documents to the banking institution when opening a new bank account.

1. Internal Revenue Service form #8503 dated 05/11/88, assigning a federal tax identification number for IPSSA, Inc: 95-4157154.
  2. State of California Articles of Incorporation dated 07/05/89, assigning a corporate identification number for IPSSA, Inc: 1464340. IPSSA, Inc. is a non-profit mutual benefit corporation.
  3. IPSSA Inc. Corporate Resolution authorizing duly elected Chapter's Officers to open a Chapter account. A new form will be signed at each year's annual BORD meeting.
  4. Internal Revenue Service determination letter granting IPSSA Inc. tax exempt status. As such IPSSA Inc. qualifies for interest bearing checking accounts.
  5. Chapter minutes naming Officers of the Chapter.
- Chapters outside California may also be asked for:
    - Arizona - Corporate File: F-0100766-1
    - Florida – Corporation Number F06000001475
    - Georgia – Entity Control Number: 10049142
    - Nevada - File Number: 11662-92
    - Texas - Charter Number: 939496-7
    - Texas - Comptroller of Public Accounts letter dated 09/01/00 granting exemption from franchise tax



**INDEPENDENT POOL & SPA SERVICE  
ASSOCIATION, INC.**

## **DISTRIBUTION OF RECEIPTS TO CHAPTERS**

Distribution of receipts to the Chapters is done via electronic transmission. An authorization card and voided check is kept on file at the IPSSA Office.

If the Chapter's bank account is changed, contact the IPSSA Finance Department so that electronic transmission for subsequent months will not be processed until new banking information is received.

**INDEPENDENT POOL AND SPA SERVICE ASSOCIATION, INC.  
CHAPTER DIRECT DEPOSIT AUTHORIZATION AGREEMENT**

I (we) hereby authorized IPSSA, Inc. hereafter called COMPANY to initiate credit entries to my (our) account at the financial institution (hereinafter BANK) indicated below.

**BANK NAME:** \_\_\_\_\_ **BRANCH:** \_\_\_\_\_

**CITY:** \_\_\_\_\_ **STATE:** \_\_\_\_\_

**ROUTING NUMBER:** \_\_\_\_\_ **ACCOUNT NUMBER:** \_\_\_\_\_

This authorization is to remain in full force and effect until COMPANY has received written notification from me (or an officer of the Chapter) of its termination in such time and in such manner as to afford COMPANY and BANK a reasonable opportunity to act on it.

**NAME:** \_\_\_\_\_ **NAME** \_\_\_\_\_

**SIGNED:** \_\_\_\_\_ **SIGNED:** \_\_\_\_\_

**DATE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**PLEASE ATTACH A VOIDED CHECK!**



Department of the Treasury  
Internal Revenue Service  
FRESNO, CA 93888

DATE OF THIS NOTICE: 05-11-88  
EMPLOYER IDENTIFICATION NUMBER: 95-4157154  
89025920 0

For assistance you may  
call us at:

1-800-424-1040  
829

or you may write to us at the  
address shown to the left. If you  
write, be sure to attach the bottom  
part of this notice.

INDEPENDENT POOL & SPA SERVICE  
ASSOCIATION  
PO BOX 5068  
CULVER CITY CA 90230

## Notice of New Employer Identification Number Assigned

Thank you for your Form SS-4, Application for Employer Identification Number (EIN). The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

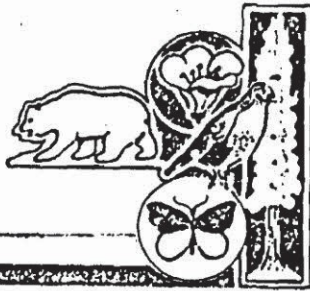
Please keep a copy of this number in your permanent records. IRS uses the information provided on Form SS-4 to establish your taxpaying entity. Entity information includes your EIN, business name, trade name, street address, city, state and ZIP code. When filing tax documents or making FTD payments, it is important to use the IRS prepared label and/or coupon. However, if this is not possible, your EIN and complete entity information as shown below must be used to properly identify your account and avoid processing delays. If for any reason this information is not correct, please return the bottom portion of this notice indicating the changes.

INDEPENDENT POOL & SPA SERVICE  
ASSOCIATION  
12105 CULVER DR  
PO BOX 5068  
CULVER CITY CA 90230

If your business is a partnership which must obtain prior approval for its tax year, the tax year you entered in Block of your Form SS-4 does not establish a tax year. For guidance in determining if you must request prior approval and a method of doing so, see IRS Publication 538, Accounting Periods and Methods, available at most IRS offices.

Please note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. Any organization (other than a private foundation) having annual gross receipts normally of not more than \$5,000 is exempt from tax under section 501(c)(3) of the Internal Revenue Code. These organizations are not required to file Form 1023 (Application for Recognition of Exemption) or file Form 990 (Return of Organization Exempt from Income Tax). However, if the organization wants to establish its exemption with the Internal Revenue Service and receive a ruling or determination letter recognizing its exempt status, it should file Form 1023 with the Key District Director. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for Your Organization, available at most IRS offices.

Thank you for your cooperation.



# State of California

OFFICE OF THE SECRETARY OF STATE

## CORPORATION DIVISION

I, *MARCH FONG EU*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the corporate record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

IN WITNESS WHEREOF, I execute  
this certificate and affix the Great  
Seal of the State of California this  
JUL 5 1989



*March Fong Eu*

Secretary of State

1464340

ARTICLES OF INCORPORATION  
OF

INDEPENDENT POOL AND SPA SERVICE ASSOCIATION, INC.

A California Nonprofit Mutual Benefit Corporation

ENDORSED  
FILED  
in the office of the Secretary of State  
of the State of California

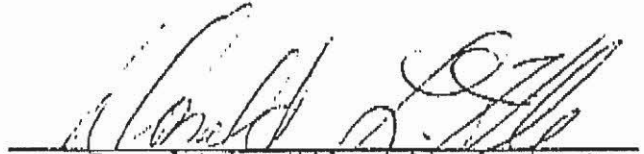
JUN 29 1989

MARCH FONG EU, Secretary of State

- ARTICLE ONE: The name of the corporation is INDEPENDENT POOL AND SPA SERVICE ASSOCIATION, INC.
- ARTICLE TWO: An existing unincorporated association, the name of which is Independent Pool and Spa Service Association, is being incorporated by the filing of these Articles of Incorporation.
- ARTICLE THREE: This corporation is a nonprofit mutual benefit corporation organized under the Nonprofit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law. Such purposes for which this corporation are formed are to improve business conditions and promote the development of efficiency within the pool and spa service business, to improve the conditions of work and promote the improvement of products and services available to persons working in the pool and spa service business. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.
- ARTICLE FOUR: The name and address of the corporation's initial agent for service of process are:
- Ms. Roberta Rohwedder  
12105 Culver Drive  
Culver City, CA 90230
- ARTICLE FIVE: The corporation may admit persons to membership subject to the terms and conditions set forth in the bylaws of the corporation.

ARTICLE SIX:

No part of the net earnings of the corporation shall inure to the benefit of any member or private shareholder, as defined for purposes of the Internal Revenue Code.

  
\_\_\_\_\_  
Donald L. Hite, Incorporator

**To recognize the Board of Regional Directors 2020/2021, the BORD resolution to grant authority to chapter offices to conduct business on IPSSA and the chapter behalf, will be sent electronically to all presidents and treasurers by February 14.**

**Corporate Secretary Certificate will accompany the resolution the same day.**



INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR 2 - 1998

Employer Identification Number:  
95-4157154

DLN:  
318057318

INDEPENDENT POOL AND SPA SERVICE  
ASSOCIATION INC  
✓ C/O KEVIN J. MCSHANE  
MCSHANE & LEROY, LLP  
11620 WILSHIRE BLVD, STE 800  
LOS ANGELES, CA 90025

Contact Person:  
R. DIZON  
Contact Telephone Number:  
(213) 725-6619

Internal Revenue Code  
Section 501(c)(6)  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Addendum Applies:  
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for

Letter 948 (DO/CG)

-2-

## INDEPENDENT POOL AND SPA SERVICE

the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

---

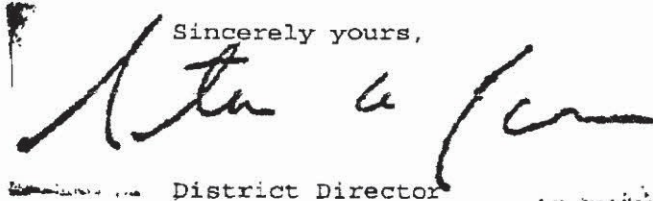
Letter 948 (DO/CG)

-3-

INDEPENDENT POOL AND SPA SERVICE

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Kevin J. McShane  
District Director

Enclosure:  
Addendum

Letter 948 (DO/CG)

-4-

## INDEPENDENT POOL AND SPA SERVICE

## ADDENDUM:

Please be advised that your continuing exemption under section 501(c)(6) of the Code is predicated on the understanding that your organization will discontinue any involvement in providing group liability insurance to your membership. Further, please be advised that any income you may derive, or any involvement you may have, in connection with providing, distributing, or selling of any similar consumer-oriented products or services to the general public, e.g. pool supplies, pool service and/or service warranties, etc., in a manner comparable to or similar to a commercial undertaking, may result in unrelated business income as defined in section 512 of the Code, or may even jeopardize your exempt status.

Be further advised that the effective date of your Federal exemption is February 9, 1998, the date you were described in section 501(c)(6) of the Code.

Be further advised that the Federal exemption granted to you is an individual exemption and thus, does not extend to any of the individual chapters operating within your corporate structure.

Please call our office if you have any questions on the above.

Letter 948 (DO/CG)



# COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528  
AUSTIN, TX 78711-3528

September 1, 2000

Ms. Roberta S. Rohwedder  
Independent Pool & Spa Service Association, Inc.  
Post Office Box 5068  
Culver City, California 90231-5068

Dear Ms. Rohwedder:

I am pleased to report that Independent Pool and Spa Service Association, Inc., Taxpayer No. 1-95-7154154-9, qualifies for exemption from the franchise tax as a 501(c)(6) organization effective January 1, 1999. Since the account is in the process of being updated, you should disregard any franchise tax notices for periods covered by the exemption. In the event we have reason to believe the organization no longer qualifies for exemption, we will notify the registered agent that the exempt status is under review.

Although the corporation is now exempt from the payment of the franchise tax, it does not qualify for sales tax exemption on its purchases. If the corporation subsequently requests and is granted a federal exemption under Section 501(c)(3), (4), (8), (10), or (19) of the Internal Revenue Code, please provide us with a photocopy of the determination letter and we will reconsider exempting it from sales tax.

If the organization makes any sales of taxable items or services, please contact our Tax Assistance Section at 1-800-252-5555 to determine if a sales tax permit is needed. The regular number is 512/463-4600.

If the organization changes its name, registered agent or registered office address, it is required to notify the Secretary of State.

If you have any questions, you may e-mail us at <[tax.help@cpa.state.tx.us](mailto:tax.help@cpa.state.tx.us)> or call me toll free at 1-800-531-5441, extension 3-4726. My direct number is 512/463-4726.

Sincerely,

Judy Evanicky  
Exempt Organizations Section

# State of Florida



## Department of State

I certify from the records of this office that INDEPENDENT POOL AND SPA SERVICE ASSOCIATION, INC., is a corporation organized under the laws of California, authorized to transact business in the State of Florida, qualified on March 7, 2006.

The document number of this corporation is F06000001475.

I further certify that said corporation has paid all fees due this office through December 31, 2006, and its status is active.

I further certify that said corporation has not filed a Certificate of Withdrawal.

Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capitol, this the  
Eighth day of March, 2006



CR2EO22 (01-06)

*Sue M. Cobb*  
Sue M. Cobb  
Secretary of State