

Confidential notes from Feb. 9, 2018 meeting of the IASMiRT Board for Bob Saunders so that he can provide to the Board (via Vernon Matzen) contact information for appropriate legal and tax assistance in Germany.

1. Background:
 - a. Dissolution of IASMiRT in Germany was effective Dec. 31, 2017, and the liquidation phase is in process and will conclude in December 31, 2018 (District court and Tax authorities in Berlin have been notified)
 - b. Submit balance for 2017 by end of July 2018
 - c. New IASMiRT was created in US on January 19, 2018
2. Questions for German attorney:
 - a. Is it legally possible to transfer funds from German and US accounts (both for current assoc.) to the new US association account?
 - b. What about SMiRT 24 (Korea, 2017) fees?
 - c. SMiRT 25 (US, 2019) fees? SMiRT 26 (Germany, 2021) fees? Associated with old or new organization?
 - d. Can old association finance the organization of SMiRT 25?
 - e. Can the dissolution process in Germany be reversed if necessary? And, if so, can the problem be changed by changing paragraph 2 of Statutes (See below). (Replace "organization" by "supervision" or "oversight of", i.e. no financial responsibility)

“§ 2 Objectives of the Association

The Association shall solely and directly pursue objectives of public benefit within the meaning of the Chapter „Tax-Exempt Objectives” of the Regulation of Taxation (Abgabenordnung AO) by the **organization** of national and international scientific-technical conferences and seminars for broadening and disseminating knowledge on the subject of applied mechanics in reactor technology as well as by supporting all measures taken in this connection in the sense of § 58 No. 1 and 2 of the Regulation of Taxation (AO).”

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