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DLN: 93493166009080

# Form **990**

# **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2008

OMB No 1545-0047

epartment of the Treasury	► The or	ganization may have to use a copy of this return to sat	isfy state reporting	; requirement	Open to Public Inspection
		r, or tax year beginning 08-01-2008 and ending 07-31 C Name of organization AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  Doing Business As  Number and street (or P O box if mail is not delivered to street 220 LEIGH FARM ROAD  City or town, state or country, and ZIP + 4	1-2009	D Employer 13-0432 E Telephone (919) 40	identification number
Application pending		DURHAM, NC 277078110			
Tax-exempt status	BARRY 1211 A NEW Y	ne and address of Principal Officer  MELANCON  VENUE OF THE AMERICAS  ORK,NY 10036  ( 6 ) • (insert no )	affilia  H(b) Are al	l affiliates incl	⊤Yes ▼ No
Web site: ► WW	VW AICPA	O RG	H(c) Grou	ip Exemption	Number ►
Type of organization	<b>▽</b> Corporat	on	<b>L</b> Year of Fo	rmation 1992	M State of legal domicile DC
<b>1</b> Briefly		e organization's mission or most significant activities	IC A MEMBERSON	'B OBCANT	ATION WHOCE
PRIMA	RY EXEMP	NSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS T PURPOSES ARE TO SERVE AND UNITE THE ACCO PROFESSIONAL STANDARDS. TO ADVANCE THE S	DUNTANCY PROFI	ESSION, TO	DEVELOP AND

		NEW YORK, NY 10036		/b\	affiliates inc	luded?	
<b>I</b> Ta	x-exem	pt status	,			list See instructions )	
y W	eb sit	e: ► WWW AICPA ORG	н	(c) Group	Exemption	Number ►	
<b>К</b> Тур	e of org	anization Corporation trust association other		L Year of For	mation 1992	<b>M</b> State of legal domicile DC	
Da	rt I	Summary					
Га		Briefly describe the organization's mission or most significant a	activities				
Governance		THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUPRIMARY EXEMPT PURPOSES ARE TO SERVE AND UNITE TMAINTAIN HIGH PROFESSIONAL STANDARDS, TO ADVANIMPROVE ACOUNTANCY EDUCATION AND TO PROVIDE F	SSION, TO UNTANCY, CANDIDAT	DEVELOP AND TO DEVELOP AND ES			
Ş	2	Check this box $\Gamma$ if the organization discontinued its operation	s or disposed of m	ore than 25	5% of its as		
	3	Number of voting members of the governing body (Part VI, line	1a)		:	262	
Activities &	4	Number of independent voting members of the governing body (	(Part VI, line 1b)			4260	
Ě	5	Total number of employees (Part V, line 2a)			!	833	
ਓ	6	Total number of volunteers (estimate if necessary)			(	2,288	
⋖	7a	Total gross unrelated business revenue from Part VIII, line $12$	, column (C) .		7	<b>'a</b> 10,355,657	
	ь	Net unrelated business taxable income from Form 990-T, line $3$	34		7	<b>b</b> 3,832,346	
				Prio	r Year	Current Year	
	8	Contributions and grants (Part VIII, line 1h)	[	1	.04,889,56	2 102,900,880	
€	9	Program service revenue (Part VIII, line 2g)	[		83,468,49	90,055,065	
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	[		9,815,74	59,372	
æ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c	;, and 11e)		11,253,20	1 6,790,822	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, 12)	column (A), line	2	09,426,99	8 199,806,139	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-	-3)		3,449,39	7 3,809,940	
	14	Benefits paid to or for members (Part IX, column (A), line 4)				C	
8	15	Salaries, other compensation, employee benefits (Part IX, colu 10)	umn (A), lines 5–		67,591,96	98,492,054	
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)				C	
ੜੇ	ь	(Total fundraising expenses, Part IX, column (D), line 25 0	)				
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24	f)	1	.28,466,39	1 111,117,023	
	18	Total expenses—add lines 13-17 (must equal Part IX, line 25	, column (A))	1	.99,507,74	8 213,419,017	
	19	Revenue less expenses Subtract line 18 from line 12			9,919,25	0 -13,612,878	
<mark>ጅኞ</mark>				Beginnii	ng of Year	End of Year	
8 T	20	Total assets (Part X, line 16)		1	.95,082,98	1 200,260,723	
88 E	21	Total liabilities (Part X, line 26)			.67,754,66	, ,	
Net Assets or Fund Balances			-		, ,		
	22	Net assets or fund balances Subtract line 21 from line 20			27,328,31	7 4,653,401	
Pal	t II	Signature Block Under penalties of perjury, I declare that I have examined this return, include	ling accompanying sch	edules and st	atements, and	to the best of my knowledge	
		and belief, it is true, correct, and complete Declaration of preparer (other th	nan officer) is based or	all information	on of which pre	eparer has any knowledge	
Plea		*****		2010-	06-14		
Sign Here		Signature of officer		Date			
		ANTHONY PUGLIESE SVP-FINANCE, MEMBERSHIP & OPERA Type or print name and title					
Paid		Preparer's signature Date	Chec self- emp	ck if	Preparer's P	TIN (See Gen Inst )	
Prepa Use (	arer's Only	Firm's name (or yours if self-employed), address, and ZIP + 4  JH COHN LLP  4 BECKER FARM ROAD		EIN 🕨			
		,	Phone no ▶ (973) 228-3500				
		ROSELAND, NJ 070681739			1	•	

# Part III Statement of Program Service Accomplishments (See the instructions.)

1	Briefly describe the organization's mission SAME AS PAGE 1				
2	Did the organization undertake any si the prior Form 990 or 990-EZ? .	gnıfıcant program s	ervices during the year v	which were not listed on	⊤Yes ▼ No
	If "Yes," describe these new services				
3	Did the organization cease conductin	g or make sıgnıfıcaı	nt changes in how it cond	ducts any program	┌ Yes ┌ No
	If "Yes," describe these changes on S	chedule O			, 100 , 110
4	Describe the exempt purpose achieve Section 501(c)(3) and (4) organization others, the total expenses, and reven	ons and 4947(a)(1)	trusts are required to re	port the amount of grants	
4a	(Code ) (Expenses \$ MEMBERSHIP SERVICES APPROXIMATELY 34 SERVICES		including grants of \$ ACCESS TO A VARIETY OF ME	) (Revenue \$ MBERSHIP PRODUCTS & SERVIC	) EES, SUCH AS EDUCATIONAL
4b	(Code ) (Expenses \$ UNIFORM CPA EXAMINATIONS TOTAL NUME		including grants of \$ - APPROXIMATELY 240,000	) (Revenue \$	)
4c	(Code ) (Expenses \$ CONTINUING PROFESSIONAL EDUCATION CO COURSES AND 57 CONFERENCES FOR MEMI	OURSES AND CONFEREN	including grants of \$ NCES, GAVE OVER 3,300 CPE	) (Revenue \$ PRESENTATIONS WITH NUMERO	) US CPE INDIVIDUAL STUDY
/I -J	Other program services (Describe i	n Sahadula O )			
4d	(Expenses \$	including grants of	of\$	) (Revenue \$	)
4e	Total program service expenses \$		Must equal Part IX, L		<u>·</u>

Form **990** (2008)

Part IV	Checklist of	Required	Schedules

			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		Νο
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		Νο
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		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	Yes	
6	Did the organization maintain any donor advised funds or any accounts where 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		Νο
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		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νο
9	Did the organization report an amount in Part X, line 21, 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		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V 🕏	10		Νo
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Νο
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νο
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	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 $501(c)(3)$ and $501(c)(4)$ 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	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		Νο
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

### Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
		28a		Νο
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	Yes	
36	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 percent 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		No

In a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter-0- if not applicable  In a 504  In a
b Enter the number of Forms W-2G included in line 1a Enter-0- if not applicable  1b 0 0  c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  2a Enter the number of employees reported on Form W-3, Transmitted of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return.  3b If at least one is reported in 2a, did the organization file all required federal employment tax returns?  Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return?  3c Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?  3in If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.  3in If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.  3in If "Yes," enter the name of the foreign country (such as a bank account, securities account, or other financial accounts?  3in If "Yes," enter the name of the foreign country (such as a bank account, securities account, or other financial accounts.  3in If "Yes," enter the name of the foreign country (such as a bank account, securities account, or other financial accounts.  3in If "Yes," to 5a or 5b, did the organization halt it was or is a party to a prohibited tax shelter transaction?  3in If "Yes," to 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction?  3in If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited  3in In It was the organization of the foreign country (such as a party to a prohibited tax shelter transaction?  3in It was the organization of the value of the goods or services provided?  3in It was the organization of the value of the goods or services provided?  3in It was the organization provide goods or services in exchange for any quid pro quo
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable  c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  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 on 12, did the organization file all required federal employment tax returns?  Note: If the sum of lines 1 a and 2a is greater than 250, you may be required to e-file this return.  2b If TYES," and the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?  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)?  b If TYES," enter the name of the foreign country (such as a bank account, securities account, or other financial account)?  b If TYES," enter the name of the foreign country (such as a bank account, securities account, or other financial account)?  c If TYES," enter the name of the foreign country (such as a bank account, securities account, or other financial account)?  5a Was the organization a party to a prohibited tax shelter transaction?  5b No Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  5c If TYES," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  7 Organizations that may receive deductible contributions under section 170(c).  a Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  7 If TYES," did the organization notify the donor of the value of the goods or services provided?  7 If TYES, If did the organization have, receive any funds, directly or ind
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable  c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements field for the calendar year ending with or within the year covered by this return.  b If at least one is reported in 2a, did the organization file all required federal employment tax returns?  Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.  2b Yes  3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?  b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.  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?)  b If "Yes," enter the name of the foreign country (such as a bank account, securities account, or other financial accounts.  5a Was the organization a party to a prohibited tax shelter transaction?  c If "Yes," to 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction?  c If "Yes," to 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction?  6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  6c Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  7b If "Yes," did the organization notify the donor of the value of the goods or services provide?  7c If the "Yes," indicate the number of Forms 8282 filed during the year  7d If "Yes," indicate the number of Forms 8282 filed during the year  7d If the organization
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  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 in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.  2b Yes  1a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?  3b If Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O
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Statements filed for the calendar year ending with or within the year covered by this return.  b If at least one is reported in 2a, did the organization file all required federal employment tax returns?  b If at least one is reported in 2a, did the organization file all required federal employment tax returns?  b If at least one is reported in 2a, did the organization file all required federal employment tax returns?  b If a least one is reported in 2a, did the organization file all required federal employment tax returns?  b If we simply the calendar year greater than 250, you may be required to e-file this return.  b If we simply the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?  c 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;)  b If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  c If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  c If "Yes," do 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  c If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  c Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  b If "Yes," did the organization notify the donor of the value of the goods or services provided?  7 D Coganizations that may receive deductible contributions under section 170(c).  a Did the organization provide go
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Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.  3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?  4a Did the organization that unrelated business gross income of \$1,000 or more during the year covered by this return?  4b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O  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 accounts?  4a No  b If "Yes," enter the name of the foreign country see the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  5a Was the organization a party to a prohibited tax shelter transaction?  5b No  c If "Yes," to 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction?  5b No  c If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  5c So  6a Did the organization solicit any contributions that were not tax deductible?  6b Organizations that may receive deductible contributions under section 170(c).  6c Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  5c Jud the organization notify the donor of the value of the goods or services provided?  6c Jud the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?  6c Jud the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
return? 3a Yes  b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O
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)?  If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  Sa Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  If "Yes," to 5 a or 5 b, did the organization that it was or is a party to a prohibited tax shelter transaction?  If "Yes," to 5 a or 5 b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  If "Yes," did the organization solicit any contributions that were not tax deductible?  Organizations that may receive deductible contributions under section 170(c).  Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?  A Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  To be organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal pe
over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?  If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  5a No Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  5b No Did any taxable party notify the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  5c Ga Did the organization solicit any contributions that were not tax deductible?  6a Did the organization solicit any contributions that were not tax deductible?  6b Organizations that may receive deductible contributions under section 170(c).  a Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  b If "Yes," did the organization notify the donor of the value of the goods or services provided?  7b If "Yes," indicate the number of Forms 8282 filed during the year  7c Tot  The Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  7c
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  c If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  5c 5c 5c 6a Did the organization solicit any contributions that were not tax deductible?
c If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited  Tax Shelter Transaction?
Tax Shelter Transaction?
Did the organization solicit any contributions that were not tax deductible?
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
were not tax deductible?
a Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?  b If "Yes," did the organization notify the donor of the value of the goods or services provided?
more?  b If "Yes," did the organization notify the donor of the value of the goods or services provided?  c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?
file Form 8282?
d If "Yes," indicate the number of Forms 8282 filed during the year
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
benefit contract?
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as
required?
Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.
a Did the organization make any taxable distributions under section 4966? 9a
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? 9b
10 Section 501(c)(7) organizations. Enter
a Initiation fees and capital contributions included on Part VIII, line 12   10a
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities
11 Section 501(c)(12) organizations Enter
a 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 )
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

# Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A.	Governing	Body and	Management	
				Ī

						res	NO
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below processes, or changes in Schedule O. See instructions.	, desc	ribe the circum	stances,			
1a	Enter the number of voting members of the governing body	1a		262			
b	Enter the number of voting members that are independent	1b		260			
2	Did any officer, director, trustee, or key employee have a family relationship or a bus other officer, director, trustee, or key employee?				2		No
3	Did the organization delegate control over management duties customarily performe supervision of officers, directors or trustees, or key employees to a management con				3		No
4	Did the organization make any significant changes to its organizational documents s filed? $$ .	ınce t	he prior Form	990 was	4		No
5	Did the organization become aware during the year of a material diversion of the organization	nızat	ion's assets?		5		Νo
6	Does the organization have members or stockholders?				6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect governing body?			ers of the	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockhold	ers, o	r other person	s?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written action year by the following	ons ur	ndertaken duri	ng the			
а	the governing body?				8a	Yes	
b	each committee with authority to act on behalf of the governing body?				8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?				9a		Νο
b	If "Yes," does the organization have written policies and procedures governing the adaffiliates, and branches to ensure their operations are consistent with those of the or				9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was describe in Schedule O the process, if any, the organization uses to review the				10		No
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A the organization's mailing address? If "Yes," provide the names and addresses in Sc				11	Yes	

#### Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 $\cdot$ .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		No
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

#### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed  $\,$  NC , NY
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website. 

  upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

ANTHONY PUGLIESE 220 LEIGH FARM ROAD DURHAM,NC 277078110 (919) 402-4500

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

#### Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

Check this box if the organization did not compensate any officer, director, trustee or key employee

- \* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- \* 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- \* List all of the organization's **former** officers, key employees, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

The check this box in the organization and i		Posit	(C	) chec	:k al				(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(A) Name and Title	(B) Average hours per week	Individual Trustee or Chrector	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)		
							-			

## Part VII Continued

	(B) A verage hours per week	(C) Position (check all that apply)							(E)	(F)
<b>(A)</b> Name and Title		Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
			-							
							<u> </u>			
		-	+				$\vdash$			
			-	$\vdash$			$\vdash$			
			+							
1b Total							►	5,628,805	5 0	619,831

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►113

			Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If</i> " <i>Yes</i> ," <i>complete Schedule J for such individual</i>	3	Yes	
4	For any individual listed online 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	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule I for such person	5		Νο

### **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

(A) Name and business address	( <b>B</b> ) Description of services	<b>(C)</b> Compensation
BIAS CORPORATION 1100 ABERNATHY RD STE 1025 ATLANTA, GA 30328	ORACLE SOFTWARE AND CONSULTING SOLUTIONS	1,694,398
TEAM FIRST CONSULTING PO BOX 316 MORRIS PLAINS, NJ 07950	SOFTWARE DESIGN	1,261,855
JH COHN LLP 4 BECKER FARM ROAD ROSELAND, NJ 07068	AUDITING	710,130
WILKIE FARR & GALLAGHER LLC 787 SEVENTH AVENUE NEW YORK, NY 10019	LEGAL	657,089
RWB BUSINESS CONSULTING LLC 11 REGAN COURT VOORHEES, NJ 08043	CONSULTING	499,554
2 Total number of independent contractors (including those in 1) who re from the organization	. ,	- 24

## Statement of Revenue

					<b>(A)</b> Total Revenue	(B) Related or Exempt Function Revenue	<b>(C)</b> Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
	1a	Federated cam	npaigns 1a			Revenue		312, 313, 01 314
\$ <del>\$</del>	ь	Membership di	ues	102,900,880				
豆豆			1b					
Contributions, gifts, grants and other similar amounts	С	Fundraising ev	rents <b>1c</b>					
ar ⊒	d	Related organı	zations 1d					
ω. E	e	Government grant	ts (contributions) 1e					
ř ř s	f		ions, gifts, grants, and		İ		i	
ē. Ā		sımılar amounts n	ot included above					
늘	g	Noncash contr	ributions included in					
ဝမ	١.	lines 1a-1f \$			102,900,880			
	h	lotal (Add line	es 1a-1f)		102,900,880			
œ.				Business Code				
elli	2a	CONFERENCES		611,600	25,175,896	25,175,896		
9 <u>8</u>	Ь	UNIFORM CPA/AP	FS EXAMS	900,099	22,596,049	22,596,049		
93	С	TECHNICAL PUBLI	ICATION	451,211	18,127,775	18,127,775		
<u>1</u>	d	PROFESSIONAL DI	EVELOPME	900,099	14,775,948	14,775,948		
ૐ ⊆	e	MAGAZINE PUBLIC	CATIONS	511,120	8,248,952	3,202,003	5,046,949	
<u> </u>	f	All other progr	am service revenue		1,130,445	1,130,445		
Program Service Revenue	g	Total. Add line ▶ \$ 90,055,065	es 2a-2f					
	3		come (including divid	dends, interest				
			mounts)	· •	2,706,303			2,706,303
	4	Income from inve	estment of tax-exempt bo	ond proceeds				
	5	Royalties .						
	6-	Cross Banks	(ı) Real	(11) Personal				
	6a b	Gross Rents Less rental						
		expenses						
	С	Rental income or (loss)						
	d	Net rental inco	ome or (loss)					
			(ı) Securities	(II) O ther				
	7a	Gross amount from sales of	14,238,256					
		assets other						
	ь	than inventory Less cost or	16,885,187					
		other basis and sales expenses						
	С	Gain or (loss)	-2,646,931					
	d	Net gain or (lo		▶	-2,646,931			-2,646,931
	8a		from fundraising					
άs		\$						
Ž		of contribution 1c) See Part I	s reported on line					
≳			e G if total exceeds					
æ		<i>\$15,000</i>	a					
Other Revenue	b		kpensesb					
<u>ರ</u>	С	Net income or	(loss) from fundraisi	ng events				
	9a	Gross income	from gaming part IV, line 19		T			
		Complete Sched	dule G if total					
		exceeds \$15,00						
	ь	Less directex	a kpensesb					
	C		kpenses	ictivities				
			· · · · · · · · · · · · · · · · · · ·	<b>▶</b>				
	10a	Gross sales of returns and all	inventory, less owances					
			а					
	b	Less cost of g						
	С		(loss) from sales of	· · · · · · · · · · · · · · · · · · ·				
		Miscellaneou		Business Code	4.047.040	202 704	2.624.067	
	11a		ANCE TRUST P	524,298	4,017,848	393,781	3,624,067	
	b		AL LIABILITY	524,298	1,684,641		1,684,641	000.05
	С	AFFINITY PRO	OGRAMS -	900,003	932,023	456.515		932,023
	d	All other rever	nue		156,310	156,310		
	e	Total. Add line	es 11a-11d					
	12	Total Revenue	Add lines 1h, 2g, 3	\$ 6,790,822 , 4, 5, 6d, 7d,	199,806,139	85,558,207	10,355,657	991,395
		8c,						
	J	ec, ioc, and 1	1e	٠ - ١				Form <b>990</b> (2008)

# 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) but are not required to complete columns (B), (C), and (D).								
Do ı	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses			
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	3,710,854						
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22							
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	99,086						
4	Benefits paid to or for members	,						
5	Compensation of current officers, directors, trustees, and key employees	5,333,923						
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$ ) and persons described in section $4958(c)(3)(B)$							
7	Other salaries and wages	52,981,725						
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	30,507,316						
9	Other employee benefits	5,619,472						
10	Payroll taxes	4,049,618						
11	Fees for services (non-employees)							
а	Management							
b	Legal	2,951,929						
c	Accounting	510,845						
d	Lobbying	748,546						
е	Professional fundraising See Part IV, line 17							
f	Investment management fees	335,495						
g	Other	18,749,618						
12	Advertising and promotion	3,502,779						
13	Office expenses	6,643,969						
14	Information technology	8,038,119						
15	Royalties	2,887,498						
16	Occupancy	8,555,164						
17	Travel	6,101,298						
18	Payments of travel or entertainment expenses for any Federal, state or local public officials							
19	Conferences, conventions and meetings	14,599,070						
20	Interest	3,353,881						
21	Payments to affiliates							
22	Depreciation, depletion, and amortization	5,300,629						
23	Insurance	869,409						
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)							
а	UNRELATED BUSINESS INCO	1,294,183						
b	SALES COMMISSIONS	10,757,141						
c	COMPUTER BASED TESTING	7,424,365						
d	MAGAZINE & TECH PUBLICA	3,183,980						
e	OTHER EXPENSES	3,053,222						
f	All other expenses	2,255,883						
25	Total functional expenses. Add lines 1 through 24f	213,419,017						
26	Joint Costs. Check  if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation							

Part X	Balance	Sheet

					(A) Beginning of year		(B End of	
	1	Cash—non-interest-bearing			2,711,511	1	3	3,695,279
	2	Savings and temporary cash investments			13,293,084	2		501,373
	3	Pledges and grants receivable, net				3		
	4	Accounts receivable, net			11,477,383	4	1	0,255,886
	5	Receivables from current and former officers, directors, trustee other related parties   Complete Part II of Schedule L	employees or •		5			
	6	Receivables from other disqualified persons (as defined under spersons described in section 4958(c)(3)(B) Complete Part II of			6			
	7	Notes and loans receivable, net			5,386,917	7	:	5,386,917
	8	Inventories for sale or use			1,502,435	8		1,291,631
\$	9	Prepaid expenses and deferred charges			51,639,526	9	4	9,447,224
Assets	10a	Land, buildings, and equipment cost basis	10a	28,348,098				
	b	Less accumulated depreciation Complete Part VI of Schedule D	10b	10,979,063	17,865,742	10c	1	7,369,035
	11	Investments—publicly traded securities			84,876,216	11	7:	5,888,544
	12	Investments—other securities See Part IV, line 11 Complete & Schedule D	Part VII	of	6,330,167	12	ı	6,424,834
	13	Investments—program-related See Part IV, line 11 $\it Complete$ of $\it Schedule D$ .	I		13			
	14	Intangible assets			14			
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D				15		
	16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)			195,082,981	16	20	0,260,723
	17	Accounts payable and accrued expenses .			27,796,459	17	2	4,760,367
	18	Grants payable			18			
	19	Deferred revenue		11,271,578	19	7:	2,865,663	
	20	Tax-exempt bond liabilities	•			20		
<u>6</u> 2	21	Escrow account liability Complete Part IV of Schedule D			21			
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
Ë		persons Complete Part II of Schedule L		•		22		
	23	Secured mortgages and notes payable to unrelated third partie	s .		53,214,286	23	4	4,857,143
	24	Unsecured notes and loans payable				24		
	25	Other liabilities Complete Part X of Schedule D			75,472,341	25	5	3,124,149
	26	<b>Total liabilities.</b> Add lines 17 through 25			167,754,664	26	19	5,607,322
<b>У</b>		Organizations that follow SFAS 117, check here ► ✓ and com through 29, and lines 33 and 34.	plete li	nes 27				
a D T	27	Unrestricted net assets			27,328,317	27		4,653,401
Balance	28	Temporarily restricted net assets				28		
	29	Permanently restricted net assets				29		
r Fund		Organizations that do not follow SFAS 117, check here ► a lines 30 through 34.	nd com	plete				
s or	30	Capital stock or trust principal, or current funds				30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund				31		
	32	Retained earnings, endowment, accumulated income, or other f	unds			32		
ĕ	33	Total net assets or fund balances			27,328,317	33		4,653,401
<u>z</u>	34	Total liabilities and net assets/fund balances			195,082,981	34	20	0,260,723
Pa	rt XI	Financial Statements and Reporting						
							Yes	No

Dowl VI	Financial	Ctatamanta	and Reporting
7.11.5	l Financiai	Statements	and Reporting

1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		Νο
b	If "Yes," did the organization undergo the required audit or audits?	3b		

### Software ID: Software Version:

**EIN:** 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC

ACCOUNTANTS

Form 990, Part VII - Section Aaa										
		Posit t	(C non ( hat a	chec		I			(E)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Отпо	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
BARRY C MELANCON , PRESIDENT & CEO	40 00	Х		х				1,240,121	0	48,271
ROBERT GRAHAM , DIRECTOR	1 00	Х						22,500	0	0
RANDY G FLETCHALL , IMMEDIATE PAST CHAIRMAN	1 00	×						0	0	0
WILLIAM A MCKENNA JR , DIRECTOR	1 00	Х						28,750	0	0
TERRY E BRANSTAD , DIRECTOR	1 00	Х						32,500	0	0
GREGORY JANTON , DIRECTOR	1 00	Х						0	0	0
STUART R BENTON , DIRECTOR	1 00	Х						0	0	0
LISA J CINES , DIRECTOR	1 00	Х						0	0	0
HUBERT J GLOVER , DIRECTOR	1 00	Х						0	0	0
GARY D MCINTOSH , DIRECTOR	1 00	Х						0	0	0
WYNNE E BAKER , DIRECTOR	1 00	Х						0	0	0
TIMOTHY L CHRISTEN , DIRECTOR	1 00	Х						0	0	0
PAULA C HANSON , DIRECTOR	1 00	Х						0	0	0
KENNETH M HUGHES , DIRECTOR	1 00	Х						0	0	0
ROBERT J LAUX , DIRECTOR	1 00	Х						0	0	0
JIMMY J WILLIAMS , DIRECTOR	1 00	Х						0	0	0
ROBERT R HARRIS , VICE CHAIRMAN	1 00	Х						0	0	0
RICHARD J CATARUNO , DIRECTOR	1 00	Х						0	0	0
PATRICIA COCHRAN, DIRECTOR	1 00	Х						0	0	0
F CARTER HEIM , DIRECTOR	1 00	Х						0	0	0
HENRY R KEIZER , DIRECTOR	1 00	Х						0	0	0
RICHARD MILLER , SECRETARY	40 00			Х				486,218	0	129,738
ERNEST A ALMONTE , CHAIRMAN	5 00			Х				15,000	0	0
ANTHONY PUGLIESE , SVP-FINANCE, MEMBERSHIP,	40 00			х				435,624	0	70,592
ARLEEN THOMAS , SVP-MEMBER COMPETENCY, D	40 00				х			480,412	0	92,667
SUSAN COFFEY , SVP-MEMBER QUALITY * STA	40 00					х		475,019	0	65,921
CRAIG MILLS , VP-EXAMINATIONS	40 00					Х		354,506	0	33,223
CYNTHIA FORNELLI , EXECUTIVE DIRECTOR	40 00					х		1,106,304	0	48,067
MARK PETERSON , VP- CONGRESSIONAL & POLIT	40 00					х		337,350	0	57,408
CHARLES LANDES , VP-PROFESSIAL STDS & SER	40 00					х		333,596	0	73,944

#### Form 990, Part VII - Section Aaa

	-									
	(B)	1	tion ( that a	ched	)			(D)	(E)	<b>(F)</b> Estimated
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	amount of other compensation from the organization and related organizations
JAMES O'MALLEY , SVP-PUBLIC AFFAIRS GROUP	40 00						х	280,905	0	0
PHILIP CHENOK , FORMER OFFICER	0 00						Х	80,499	0	(

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a CONFERENCES	611,600	25,175,896	25,175,896		
<b>b</b> UNIFORM CPA/APFS EXAMS	900,099	22,596,049	22,596,049		
c TECHNICAL PUBLICATION	451,211	18,127,775	18,127,775		
d PROFESSIONAL DEVELOPME	900,099	14,775,948	14,775,948		
e MAGAZINE PUBLICATIONS	511,120	8,248,952	3,202,003	5,046,949	

**SCHEDULE C** (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

## **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Open to Public Inspection

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ 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," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ 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

If th	e organization answered "Ye	t nave NOT filed Form 5768 (elections," to Form 990, Part IV, Line 5 (		(n)) Complete Part II-B Don	ot complete Part II-A						
N a	ection 501(c)(4), (5), or (6) organi nme of the organization ERICAN INSTITUTE OF CERTIFIED PUBL	·			tification number						
Par		oy all organizations exemp		13-0432265 n <b>501(c) and section</b>	527						
1	1 Provide a description of the organization's direct and indirect political campaign activities in Part IV										
2	Political expenditures	\$									
3	V olunteer hours										
Pai	rt I-B To be completed I for Schedule C for d	oy all organizations exempetails.)	t under section	<b>n 501(c)(3).</b> (See the	instructions						
1	Enter the amount of any excis	e tax incurred by the organization (	under section 4955	5	\$						
2	Enter the amount of any excis	e tax incurred by organization man	agers under sectio	n 4955	\$						
3	If the organization incurred in	a section 4955 tax, did it file Form	. 4720 for this year	<del>ر</del> ې	┌ Yes ┌ No						
4a	Was a correction made?				┌ Yes						
b	If "Yes," describe in Part IV										
Pai		oy all organizations exempts for Schedule C for details.)	t under section	n 501(c), except sect	ion 501(c)(3).						
1	Enter the amount directly exp	ended by the filing organization for	section 527 exemp	pt function activities	\$						
2	Enter the amount of the filing of 527 exempt funtion activities	organization's internal funds contri	buted to other orga	nizations for section	\$						
3	Total of direct and indirect exe 1120-POL, line 17b	empt function expenditures Add lir	nes 1 and 2 and ent	ter here and on Form	\$						
4	Did the filing organization file	Form 1120-POL for this year?			┌ Yes ┌ No						
5	were made Enter the amount political contributions receive	nd Employer Identification Number paid and indicate if the amount was d and promptly and directly deliver action committee (PAC) If addition	paid from the filing ed to a separate po	g organization's own interna olitical organization, such a	l funds or were s a separate						
	(a) Name	(b) Address	(c) EIN	(d) A mount paid from filing organization's internal funds If none, enter - 0 -	(e) A mount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-						

**d** Grassroots non-taxable amount

**f** Grassroots lobbying expenditures

e Grassroots ceiling amount (150% of line d, column (e))

P	art II-A To be completed by (election under sec						768
	Check If the filing organization	belongs to an affili	ated group				
<u>B</u>	Check If the filing organization  Limits on Lo  (The term "expenditure	bbying Expend	litures—		oly	(a) Filing Organization's Totals	( <b>b)</b> Affiliated Group Totals
1a	Total lobbying expenditures to influe	nce public opinion	(grass roots lob	bying)			
ь	Total lobbying expenditures to influe	nce a legislative b	ody (direct lobby	yıng)			
c	Total lobbying expenditures (add line	es 1a and 1b)					
d	Other exempt purpose expenditures						
e	Total exempt purpose expenditures	(add lines 1c and 1	Ld)				
f	Lobbying nontaxable amount Enters columns—  If the amount on line 1e, column (a) or (b) is:  Not over \$500,000		taxable amount				
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% o	of the excess over \$	500,000			
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% o	of the excess over \$	51,000,000			
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of	f the excess over \$1	1,500,000			
	Over \$17,000,000	\$1,000,000					
	Grassroots nontaxable amount (ente	er 25% of line 1f)					
h	Subtract line 1g from line 1a Enter	0- ıflıne g ıs more	than line a				
i	Subtract line 1f from line 1c Enter-	0- ıflıne fıs more t	than line c				
j	If there is an amount other than zero section 4911 tax for this year?	on either line 1h c	or line 11, did the	organization file	Form 4720 rep	orting	┌ Yes ┌ No
	(Some organizations tha columns below.		on 501(h) el	ection do not	: have to cor		he five
	Lobb	ying Expendit	ures During	4-Year Avera	ging Period		
	Calendar year (or fisca beginning in)	l year	(a) 2005	<b>(b)</b> 2006	(c) 2007	( <b>d)</b> 2008	(e) Total
_2a	Lobbying non-taxable amount						
	Lobbying ceiling amount (150% of line 2a, column(e))						
	: Total lobbying expenditures						

Schedule C (Form 990 or 990-EZ) 2008

		ider section 501(h)). (See the		(a)		(b)	_
			Yes	Ì	А	mount	
1	During the year, did the filing org	anization attempt to influence foreign,	national state or local				—
-		t to influence public opinion on a legis					
	referendum, through the use of						
а	V olunteers?						
b	Paid staff or management (includ	le compensation in expenses reported	on lines c through i)?				
C	Media advertisements?						
d	Mailings to members, legislators	, or the public?					
е	Publications, or published or bro	adcast statements?					
f	Grants to other organizations for						
g	Direct contact with legislators, t	heir staffs, government officials, or a le	egislative body?				
h	Rallies, demonstrations, semina	rs, conventions, speeches, lectures, o	rany other means?				
i	Other activities If "Yes," descri	be in Part IV					
j	Total lines 1c through						
2a	1) Did the activities in line 1 cause	the organization to be not described i	n section 501 (c)(3)2	ĺ	l		
2a b	If "Yes" enter the amount of any	_	11 301(0)(3).		-		
c	•	tax incurred by organization managers	s under section 4912				—
		a section 4912 tax, did it file Form 47					—
		•	under section 501(c)(4), section	n F01/a	-\/E\		—
·		. (See the instructions for Schedi		11 301(0	.)(3)	, 01	
						Yes	No
1	Were substantially all (90% or n	nore) dues received nondeductible by i	members?	Γ	1		Νo
2	Did the organization make only ii	n-house lobbying expenditures of \$2,0	00 or less?		2		Νo
3	Did the organization agree to car	ryover lobbying and political expendit	ures from the prior year?		3		Νo
Pai	t IIII-B To be completed	by all organizations exempt ι	ınder section 501(c)(4), sectio	n 501(c	:)(5)	, or	
	section 501(c)(6)	if BOTH Part III-A, questions	1 and 2 are answered "No" OR				
		wered "Yes." (See the instruction	ons for Schedule C for details.)				
1	Dues, assessments and similar			1 \$	9	6,107	<u>,457</u>
2		obbying and political expenditures (do	not include amounts of political				
	expenses for which the section	1 52/(1) tax was paid).		2a \$		3,012	804
a h	Current Year Carryover from last year			2b \$		1,095	
c	Total			2c \$		1,917	
3		ection 6033(e)(1)(A) notices of nonde	ductible section 162(e) dues	3 \$		3,844	
4		ount on line 2c exceeds the amount on		3 \$		3,044	,250
7		arryover to the reasonable estimate of					
	expenditure next year?	•	. 5	4 \$			
5	Taxable amount of lobbying and	political expenditures (line 2c total mi	nus 3 and 4)	5 \$	-	1,926	,797
P	art IV Supplemental Inf	ormation					
Сс	mplete this part to provide the des	scriptions required for Part I-A, line 1,	Part I-B, line 4, Part I-C, line 5, and Par	t II-B, line	11		
Αl	so, complete this part for any addit	ional information					

Schedule C	Form	990 01	990F7	2008
ocifedule C		330 UI	JJULE.	, 2000

Part IV Supplemental I	Part IV Supplemental Information							
Ident if ier	Return Reference	Explanation						

Schedule C (Form 990 or 990EZ) 2008

OMB No 1545-0047

Open to Public Inspection

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

**Supplemental Financial Statements** 

**Employer identification number** Name of the organization AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS 13-0432265

Pa	organizations Maintaining Donor Active organization answered "Yes" to Form 99		unds or Acco	unts. Complete if	the
		(a) Donor advised funds	(b) Funds	and other accounts	
	Total number at end of year				
	Aggregate Contributions to (during year)				
	Aggregate Grants from (during year)				
	Aggregate value at end of year				
	Did the organization inform all donors and donor advi- funds are the organization's property, subject to the		or advised	Г Yes	No
	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ben impermissible private benefit?	5 5		Г <b>Y</b> es Г∣	No
<b>a</b>	rt III Conservation Easements. Complete	ıf the organization answered "Yes" t	o Form 990, Pa	art IV, line 7.	
	Purpose(s) of conservation easements held by the of Preservation of land for public use (e.g., recreating Protection of natural habitat Preservation of open space			•	
	Complete lines 2a-2d if the organization held a qualion the last day of the tax year	ified conservation contribution in the form			
				eld at the End of the	Yea
а	Total number of conservation easements		2a		
b	Total acreage restricted by conservation easement	s	2b		
С	Number of conservation easements on a certified hi	storic structure included in (a)	2c		
d	Number of conservation easements included in (c) a	acquired after 8/17/06	2d		
	Number of conservation easements modified, transfe the taxable year ►	erred, released, extinguished, or terminate	ed by the organiz	ation during	
	Number of states where property subject to conserva	ation easement is located 🕨			
	Does the organization have a written policy regarding enforcement of the conservation easements it holds?		ations, and	Г Yes	No
	Staff or volunteer hours devoted to monitoring, inspe	cting and enforcing easements during the	year ►		
	A mount of expenses incurred in monitoring, inspecti	ng, and enforcing easements during the ve	ear►\$		

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ı) and 170(h)(4)(B)(ıı)?

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

- If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
- If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
  - (i) Revenues included in Form 990, Part VIII, line 1

For Paperwork Reduction Act Notice, see the Intructions for Form 990

(ii) Assets included in Form 990, Part X

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

Revenues included in Form 990, Part VIII, line 1

Assets included in Form 990, Part X

Cat No 52283D

Schedule D (Form 990) 2008

Part	Organizations Maintaining Collections of	Art, His	tori	cal Treası	ires, or Othe	r Similar Ass	ets (c	ontinued)
3	Using the organization's accession and other records, check items (check all that apply)	any of th	e foll	owing that ar	e a significant i	ise of its collection	n	
а	Public exhibition	d	Γ	Loan or exc	hange programs			
b	Scholarly research	e	Γ	Other				
С	Preservation for future generations							
4	Provide a description of the organization's collections and ex Part XIV	xplaın hov	v the	further the	organization's e	xempt purpose ın		
5	During the year, did the organization solicit or receive donat assets to be sold to raise funds rather than to be maintained						Yes	┌ No
Par	Trust, Escrow and Custodial Arrangemen Part IV, line 9, or reported an amount on Form				anızatıon ansv	ered "Yes" to F	orm 9	90,
1a	Is the organization an agent, trustee, custodian or other inte included on Form 990, Part X?	ermediary	for c	ontributions	or other assets		Yes	┌ No
b	If "Yes," explain why in Part XIV and complete the following	table						
						A mo	unt	
С	Beginning balance				1c			
d	Additions during the year				1d			
е	Distributions during the year				1e			
f	Ending balance				1f			
2a	Did the organization include an amount on Form 990, Part $\boldsymbol{X}_{i}$	, line 21?				Γ	Yes	┌ No
	If "Yes," explain the arrangement in Part XIV							
Par	t V Endowment Funds. Complete if the organiza						\=	
4_	(a)Current Year	(D	Prior `	rear   (c) iw	o Years Back (d)	Three Years Back (	e)rour r	ears back
1a	Beginning of year balance							
Ь	Contributions							
с	Investment earnings or losses							
d	Grants or scholarships							
e	Other expenditures for facilities and programs							
f	Administrative expenses							
q	End of year balance							
2	Provide the estimated percentage of the year end balance he	— eld as						
a	Board designated or quasi-endowment	c (u u s						
b	Permanent endowment							
c 3a	Term endowment   Are there endowment funds not in the possession of the organization.	nuzation	that a	ro hold and s	dministered for	tho.		
Ja	organization by	31112411011	Liiat e	ire ileiu aliu e	adillillistered for	tile	Yes	No
	(i) unrelated organizations		•			3a(i)		
	(ii) related organizations					3a(ii)		
b	If "Yes" to 3a(11), are the related organizations listed as requ					3b		
4	Describe in Part XIV the intended uses of the organization's							
Par	VI Investments—Land, Buildings, and Equip	ment. S	ee F	orm 990, P	art X, line 10.	1		
	Description of investment			Cost or other s (investment)	( <b>b)</b> Cost or other basis (other)	(c) Depreciation	( <b>d)</b> Bo	ook value
1a L	and					_		
b B	uildings				1,390,380	26,070		1,364,310
<b>c</b> L	easehold improvements				11,800,290	3,157,555		8,642,735
d E	quipment				15,157,428	7,795,438		7,361,990
<b>e</b> (	ther							0
Total	. A dd lines 1a-1e <i>(Column (d) should equal Form 990, Part X, c</i>	olumn (B)	, line	10(c).)			1	17,369,035
						Schedule D (	Form 9	90) 2008

Part VII Investments-Other Securities. See	Form 990, Part X, line 1	2	
(a) Description of security or cateory (including name of security)	( <b>b)</b> Book value		d of valuation year market value
Financial derivatives and other financial products			
Closely-held equity interests			
Other			
			_
Total. (Column (b) should equal Form 990, Part X, col (B) line 12 )			
Part VIII Investments—Program Related. See	e Form 990, Part X, line	13.	
(a) Description of investment type	(b) Book value	(c) Method	d of valuation
		Cost or end-of-	year market value
			_
Total. (Column (b) should equal Form 990, Part X, col (B) line 13 )			
Part IX Other Assets. See Form 990, Part X, III	ne 15.		
(a) Descrip	ption		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1	5.)		
Part X Other Liabilities. See Form 990, Part X			
(a) Description of Liability	(b) A mount		
Federal Income Taxes	172,083		
DEFERED RENT	13,643,654		
DEFERRED EMPLOYEE BENEFITS	36,758,586		
COMPENSATED ABSENCE	1,939,548		
DUE FROM SUBSIDIARY-CPA2BIZ, INC	610,278		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25 ) ▶	53,124,149		

Par	<b>EXI</b> Reconciliation of Ch	nange in Net Assets from Forn	n 99	90 to I	Financial Stateme	nts	
1	Total revenue (Form 990, Part \	/III, column (A), line 12)				1	199,806,139
2	Total expenses (Form 990, Part	t IX, column (A), line 25)				2	213,419,017
3	Excess or (deficit) for the year	Subtract line 2 from line 1				3	-13,612,878
4	Net unrealized gains (losses) or					4	-9,062,038
5	Donated services and use of fac					5	
6	Investment expenses					6	
7	Prior period adjustments					7	
8	Other (Describe in Part XIV)					8	
9	Total adjustments (net) Add lin	es 4 - 8				9	-9,062,038
10	• • • • • • • • • • • • • • • • • • • •	per financial statements. Combine lines	: 3 a	nd 9		10	-22,674,916
		evenue per Audited Financial			nts With Revenue		<u> </u>
1	Total revenue, gains, and other						190,744,101
	statements					1	
2		not on Form 990, Part VIII, line 12					
а	Net unrealized gains on investr		•	2a	-9,062,038		
b	Donated services and use of fa		•	2b			
С	Recoveries of prior year grants		•	2c			
d	Other (Describe in Part XIV)		•	2d			
е	Add lines <b>2a</b> through <b>2d</b> .		•			2e	-9,062,038
3	Subtract line <b>2e</b> from line <b>1</b> .		•			3	199,806,139
4		), Part VIII, line 12, but not on line 1					
а	Investment expenses not inclu	ided on Form 990, Part VIII, line 7b		4a			
b	Other (Describe in Part XIV)			4b			
C	Add lines <b>4a</b> and <b>4b</b>		•			4c	0
5		<b>4c.</b> (This should equal Form 990, Part				5	199,806,139
'art 1	Total expenses and losses per	<b>openses per Audited Financial</b> audited financial statements		iteme	nts with Expense	sper 1	
1 2	·	not on Form 990, Part IX, line 25				-	213,419,017
	Donated services and use of fa	, , ,		1	1		
a		cilities	•	2a		-	
b	Prior year adjustments	Dest IV 100 25	•	2b		-	
C J	Losses reported on Form 990,	'	•	. 2c		-	
d	Other (Describe in Part XIV)		•	2d		-	0
е .	Add lines 2a through 2d		•			2e	0
3 4	Subtract line <b>2e</b> from line <b>1</b> .		•			3	213,419,017
4		), Part IX, line 25, but not on line 1:		I	1		
a	,	ided on Form 990, Part VIII, line 7b				-	
b			•	4b		ا ۵۰ ا	0
С -	Add lines 4a and 4b					4c	0
5 Dar	t XIV Supplemental Info	d <b>4c.</b> (This should equal Form 990, Pai	rt 1, 1	ine 18	)	5	213,419,017
Com	plete this part to provide the des	criptions required for Part II, lines 3, 5 Part XII, lines 2d and 4b, and Part XI				art XIV	, lines 1b and 2b,
	Ident if ier	Return Reference			Explanat	ion	

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2008

OMB No 1545-0047

SCHEDULE F (Form 990)

Department of the Treasury Internal Revenue Service

► Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**Statement of Activities Outside the United States** 

Open to Public Inspection

	e of the organization		70 A 000 UNTA	U.T.O		Employer ide	ntification numbe	r
ME	RICAN INSTITUTE OF C	EKITHED PUBL	IC ACCOUNTAI	NIS		13-043226	5	
Pa	rt I General Infor "Yes" to Form 9			de the United States	. Complete	e if the organ	nization answere	ed
1	<b>For grantmakers.</b> Doe assistance, the grante	es the organiza ees' eligibility fo	tion maintain r or the grants or	ecords to substantiate t assistance, and the se	lection crite	rıa used to a	ward	レ No
2	For grant makers. Descri United States	be in Part IV the	organization's pr	ocedures for monitoring th	ne use of gran	nt funds outsıd	e the	
3	Activites per Region (U:	se Schedule F-1	(Form 990) if add	ditional space is needed )				
	(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	ıs a progr describe sp	ty listed in (d) am service, pecific type of s) in region	<b>(f)</b> Total expendit region	ures in

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	( <b>d)</b> Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other
		EAST ASIA AND TI PACIFIC	HEMEMBERSHIP FEE TO CONFEDERATION OF ASIAN & PACIFIC ACCOUNTANTS	34,256	CHECK/WIRE	0		N/A
		EAST ASIA AND TI PACIFIC	HEMBERSHIP FEE TO GLOBAL ACCOUNTING ALLIANCE	50,000	CHECK/WIRE	0		N/A
		EUROPE	MEMBERSHIP FEE TO INTERNATIONAL INNOVATION NETWORK LTD	11,830	CHECK/WIRE	0		N/A

	F-1 (Form 990) if a			tea States. Complete	if the organization a	inswered "Yes" to Form	990, Part IV, line 16.
(a) Type of grant or assistance	( <b>b)</b> Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
		+					
		1					
		+					
			•				

Schedule F (Form 990) 2008

Complete this part t	o provide the information required	ın Part I, line 2, and any other additional information.
Identifier	ReturnReference	Explanation

Software ID: Software Version:

**EIN:** 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

				<del></del>		<del> </del>		
(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(1) Method of valuation (book, FMV, appraisal, other)
		THE PACIFIC	MEMBERSHIP FEE TO CONFEDERATION OF ASIAN & PACIFIC ACCOUNTANTS	34,256	CHECK/WIRE	0		N/A
		THE PACIFIC	MEMBERSHIP FEE TO GLOBAL ACCOUNTING ALLIANCE	50,000	CHECK/WIRE	0		N/A
			MEMBERSHIP FEE TO INTERNATIONAL INNOVATION NETWORK LTD	11,830	CHECK/WIRE	0		N/A

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**Grants and Other Assistance to Organizations,** Governments and Individuals in the U.S.

OMB No 1545-0047

2008

DLN: 93493166009080

Department of the Treasury
Internal Revenue Service

Schedule I

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Open to Public

Name of the organization						Employer identi	ication number
AMERICAN INSTITUTE OF CE	RTIFIED PUBLIC	CACCOUNTANTS				13-0432265	
Part I General Inforn	nation on Gra	nts and Assistanc	e			•	
<ol> <li>Does the organization main the selection criteria used</li> <li>Describe in Part IV the organization</li> </ol>	d to award the gra	nts or assistance? .   .					✓ Yes
Part IV and Sche	V, line 21 for ai edule I-1 if addi	ny recipient that rec tional space is	eived more than \$5,0	00. Check this box	tes. Complete if the of if no one recipient rec	eived more than \$5,	
1(a) Name and address of organization or government	<b>(b)</b> EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							
			_				
2 Enter total number of sect							
organizations							•

Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
	Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	( <b>b)</b> Number of recipients	(c)A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

# Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S		Schedule I, Part I, Line 2 THE INSTITUTE VERIFIES THAT THE GRANT RECIPIENTS HAVE THE APPROPRIATE SKILLS AND MANAGEMENT TO ESTABLISH THE AGREED UPON PROGRAMS AND ARE COMPLIANT WITH THEIR EXEMPT PURPOSES

Software ID: Software Version:

**EIN:** 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

Form 990,Schedule I, Pai	<u>rt II, Grants a</u>	<u>ind Other Assistan</u>	ce to Government	<u>s and Organizatio</u>	ns in the United St	ates	
(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(h) Purpose of grant or assistance
INTERNATIONAL FEDERATION OF ACCOUNTANTS545 FIFTH AVENUE NEW YORK, NY 10017	13-2915461	501(c)(6)	2,569,194		N/A		MEMBERSHIP DUES
AICPA FOUNDATION220 LEIGH FARM RD DURHAM,NC 27707	13-6169602	501(c)(3)	465,000		N/A		MINORITY SCHOLARSHIPS, JUDICIAL COLLEGE
NATIONAL COUNCIL OF PHILIPPINE AMERICAN CANADIAN ACCOUNTANTS 3335 DESPLAINES STREET SUITE 2-N CHICAGO,IL 60661	95-2976350	501(c)(6)	8,000		N/A		AICPA-NCPACA SCHOLARSHIP
ENHANCED BUSINESS REPORTING CONSORTIUM 1201 CONNECTICUT AVENUE NW WASHINGTON, DC 20036	20-2522159	501(c)(6)	100,000		N/A		MEMBERSHIP DUES
THE FUND FOR AMERICAN STUDIES1706 NEW HAMPSHIRE AVENUE NW WASHINGTON, DC 20009	13-6223604	501(c)(3)	7,500		N/A		2009 INSTITUTE ON BUSINESS & GOV AFFAIRS
US CHAMBER OF COMMERCE1615 E CHAPEL HILL STREET WASHINGTON, DC 20009	53-0045720	501(c)(6)	250,000		N/A		MEMBERSHIP FEE
THE VOLUNTEER CENTER OF DURHAM324 BLACKWELL STREET SUITE 1140 DURHAM,NC 27701	23-7128378	501(c)(3)	15,000		N/A		COMMUNICATION CAMPAIGN TO BUILD
GREATER DURHAM CHAMBER OF COMMERCE PO BOX 3829 DURHAM,NC 27701	56-0207530	501(c)(6)	13,650		N/A		MEMBERSHIP & DURHAM YOUNG PROFESSIONALS
GREATER RALEIGH CHAMBER OF COMMERCE PO BOX 2978 RALEIGH,NC 27602	56-0370850	501(c)(6)	13,300		N/A		MEMBERSHIP FEE
NATIONAL ASSOICATION OF BLACK ACCOUNTANTS INC7249 A HANOVER PARKWAY GREENBELT,MD 20770	23-7097490	501(c)(3)	20,000		N/A		SPONSOR REGIONAL CONFERENCE

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (a) Name and address of **(b)** EIN (c) IRC Code (d) A mount of (e) A mount of non-(f) Method of (g) Description of (h) Purpose of grant organization section cash grant cash valuation (book, non-cash or assistance ıf applıcable FMV, appraisal, or government assistance assistance other) N/A 501(c)(3) 27,500 SEC HISTORICAL 52-2213646 CONTRIBUTION SOCIETY1101 PENNSYLVANIA AVENUE NWEVENING STAR BUILDING WASHINGTON, DC 20004 N/A **DURHAM CHAMBR** 33-1132350 501(c)(3) 16,000 **DURHAM'S** LEGACY FOUNDATION **FURTURE** 300 W MORGAN STREET CONTRIBUTION **SUITE 1400** DURHAM, NC 27701 N/A JA WORLDWIDEONE 84-1267604 501(c)(3) 10,000 FINANCIAL **EDUCATION WAY** LITERACY COLORADO SPRINGS, CO 80906 N/A EBRIERF1100 13TH ST 52-1190398 501(c)(3) 32,500 SUSTAINING **NW SUITE 878** PARTNER CONTRIBUTION WASHINGTON, DC 20005 N/A VIRGINIA SOCIETY OF 54-6053666 501(C)(6) 10,000 FINANCIAL CPAs4309 COX ROAD FITNESS CALENDAR GLEN ALLEN, VA 23060 SPONSORSHIP 2009 N/A AICPA'S CORPORATE 90-0404724 10.000 COMMUNITY 501(c)(3) CITIZENSHIP ACTIVITIES FOUNDATION INC220 LEIGH FARM RD DURHAM, NC 27707 N/A SCHOLARSHIPS CPASEA 2400 VETERANS 10,000 **BLVD SUITE 500** KENNER, LA 70062 N/A INTER-AMERICAN 24.200 ANNUAL FEE ACCOUNTING ASSOCIATION275 FONTAINBLEU BLVD MIAMI, FL 33172

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493166009080

**Employer identification number** 

OMB No 1545-0047

Schedule J (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest

2008

Compensated Employees ► Attach to Form 990. To be completed by organizations

Open to Public Inspection

Department of the Treasury Internal Revenue Service

ternal Revenue Service that answered "Yes" to Form 990, Part IV, line 23.

Name of the organization

AME	ERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS			• •			
				13-0432265			
Pa	rt I Questions Regarding Compensation						
						Yes	Νo
1a	Check the appropriate box(es) if the organization provide	ed a	ny of the following to or for a person	ısted ın Form			
	990, Part VII, Section A, line 1a Complete Part III to	prov	vide any relevant information regardi	ng these items			
	First class or charter travel	$\Gamma$	Housing allowance or residence for	personal use			
	Travel for companions	Γ	Payments for business use of perso	onal residence			
	Tax idemnification and gross-up payments	굣	Health or social club dues or initiat	ıon fees			
	Discretionary spending account	Γ	Personal services (e g , maid, chau	ffeur, chef)			
b	If line 1a is checked, did the organization follow a writte provision of all the expenses described above? If "No,"			ment or	1b	Yes	
2	Did the organization require substantiation prior to reim		· · · · · · · · · · · · · · · · · ·				
	officers, directors, trustees, and the CEO/Executive Dii	rect	or, regarding the items checked in lir	ne 1a?	2	Yes	
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all that a Compensation committee  Independent compensation consultant Form 990 of other organizations						
4	During the year, did any person listed in Form 990, Part	t V I :	I, Section A, line 1a				
а	Receive a severance payment or change of control payr	men	t?		4a		Νo
b	Participate in, or receive payment from, a supplemental	nor	nqualified retirement plan?		4b		Νo
С	Participate in, or receive payment from, an equity-base	d co	mpensation arrangement?		4c		Νο
	If "Yes" to any of lines 4a-c, list the persons and provide			n Part III			
	501(c)(3) and $501(c)(4)$ organizations only must compl	ete	lines 5-8.				
5	For persons listed in form 990, Part VII, Section A, line compensation contingent on the revenues of			ny			
а	The organization?				5a		
b	Any related organization?				5b		
	If "Yes," to line 5a or 5b, describe in Part III						
6	For persons listed in form 990, Part VII, Section A, line compensation contingent on the net earnings of	1 a	, did the organization pay or accrue a	ny			
а	The organization?				6a		
b	Any related organization?				6b		
	If "Yes," to line 6a or 6b, describe in Part III						
7	For persons listed in form 990, Part VII, Section A, line payments not described in lines 5 and 67 If "Yes," desc			n-fixed	7		

ın Part III

Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe

#### Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII

Note. The sum of columns (B)(I)-(III) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of  (i) Base compensation	f W-2 and/or 1099-MIS  (ii) Bonus &  ncentive  compensation	SC compensation (iii) Other compensation	(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(ı)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
BARRY C MELANCON	(ı) (ıı)	890,572	·	4,549	28,586	19,685	1,288,392	509,825
RICHARD MILLER	(ı) (ıı)			24,000	114,529	15,209	615,956	266,193
ANTHONY PUGLIESE	(ı) (ıı)		71,000	17,000	65,282	5,310	506,216	196,826
ARLEEN THOMAS	(ı) (ıı)		57,031		81,068	11,599	573,079	241,748
SUSAN COFFEY	(ı) (ıı)		37,600	20,400	65,796	125	540,940	233,134
CRAIG MILLS	(ı) (ıı)		58,750		26,716	6,507	387,729	170,156
CYNTHIA FORNELLI	(ı) (ıı)		329,250		32,983	15,084	1,154,371	441,333
MARK PETERSON	(ı) (ıı)		25,000	12,200	35,249	22,159	394,758	164,120
CHARLES LANDES	(ı) (ıı)			10,500	60,596	13,348	407,540	186,233
JAMES O'MALLEY	(ı) (ıı)						280,905	
	(i)							-
	(ii) (i)		1	<del>                                     </del>	<u> </u>	<del> </del>		1
	(ii)	·			[			1
	(i)	1		+				1
	(ii)							1

#### Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
-		
	•	

Software ID: Software Version:

**EIN:** 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

	$\overline{}$					1	1	
(A) Name	<b>(B)</b> B	reakdown oʻ	of W-2 and/or 1099-MIS	SC compensation	(C) Deferred	( <b>D</b> ) Nontaxable	(E) Total of columns	<b>(F)</b> Compensation reported in prior Form
	(i) Base Compensat		(ii) Bonus & incentive compensation	(iii) O ther compensation	compensation	benefits	(B)(ı)-(D)	990 or Form 990-EZ
l l	(ı) II)	890,572	345,000	4,549	28,586	19,685	1,288,392	509,825
	(1)	462,218		24,000	114,529	15,209	615,956	266,193
	(ı) II)	347,624	71,000	17,000	65,282	5,310	506,216	196,826
	(I) II)	423,381	57,031		81,068	11,599	573,079	241,748
	(ı) ıı)	417,019	37,600	20,400	65,796	125	540,940	233,134
	(ı) II)	295,756	58,750		26,716	6,507	7 387,729	170,156
	(1)	777,054	329,250		32,983	15,084	1,154,371	441,333
	(1)	300,150	25,000	12,200	35,249	22,159	394,758	164,120
	(1)	323,096		10,500	60,596	13,348	407,540	186,233
	(ı) II)	280,905					280,905	

DLN: 93493166009080

# **SCHEDULE O** (Form 990)

Department of the Treasury Internal Revenue Service

# **Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

2008

Open to Public
Inspection

Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number

13-0432265

 Identifier
 Return Reference
 Explanation

 Form 990, Part III, line 4d
 Other Program Services
 UNIFORM CPA EXAMINATIONS TOTAL NUMBER OF EXAMS GRADED - APPROXIMATELY - 240,000

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A		

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		EXPLANATION ON PAGE 3 OF SCHEDULE O

ldentifier	Return Reference	Explanation		
Form 990, Part VI, Section A, line 7a		PART VI, SEC A, #7a, PER THE AICPA BY LAWS, THER SHALL BE AT LEAST ONE MEMBER OF COUNCIL DIRECTLY ELECTED BY THE MEMBERS OF THE INSTITUTE IN EACH STATE HAVING ONE OR MORE PERSONS ON THE MEMBERSHIP LISTS OF THE INSTITUTE THE TOTAL NUMBER OF DIRECTLY ELECTED MEMBERS OF COUNCIL SHALL BE EIGHTY-FIVE THE NUMBER OF SEATS SHALL BE EQUITABLY ALLOCATED AMONG THE STATES IN DIRECT PROPORTION TO THE NUMBER OF INSTITUTE MEMBERS ENROLLED FROM EACH STATE		

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		PART VI, SEC A, #7b, MINUTES OF THE COUNCIL ARE PREPARED AND APPROVED AT EACH SUBSEQUENT COUNCIL MEETING

ldentifier	Return Reference	Explanation		
Form 990, Part VI, Section A, line 10		THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ENGAGES AN INDEPENDENT CPA TAX PROFESSIONAL TO PREPARE THE FORM 990 BOARD MEMBERS GENERALLY FEEL THAT THIS IS THE APPROPRIATE FIDUCIARY PROCESS THE BOARD OR AUDIT COMMITTEE'S ROLE IS TO EVALUATE THE PERSON(S) OR FIRM HIRED TO PREPARE THE TAX RETURN AND TO DETERMINE THAT IT IS APPROPRIATELY FILED THE INSTITUTE HAS TAKEN THESE STEPS WITH THE AUDIT COMMITTEE A REVIEW OF THE FIANL VERSION OF THE FORM 990 WAS ALSO PERFORMED BY MEMBERS OF THE AICPA'S FINANCE MANAGEMENT TEAM		

ldentifier	Return Reference	Explanation		
Form 990, Part VI, Section B, line 12c		THE INSTITUTE MONITORS AND ENFORCES COMPLIANCE WITH THE POLICY BY SUCH ACTIONS AS A REVIEW OF HIRED CONSULTANTS TO DETERMINE IF INDEPENDENCE DOES EXIST AND AN ENVIRONMENTAL SCAN OF BUSINESS NEWS TO ENSURE THAT NO CONFLICTS EXIST		

ldentifier	Return Reference	Explanation		
Form 990, Part VI, Section B, Ine 15		THE AICPA EXECUTIVE COMPENSATION COMMITTEE, COMPOSED OF THE BOARD CHAIR, PAST CHAIR, CHAIR OF FINANCE, CHAIR OF AUDIT AND ONE OTHER BOARD MEMBER, REVIEW ALL MATTERS OF COMPENSATION RELATIVE TO THE INSITUTUTE'S PRESIDENT AND KEY OFFICERS THE COMMITTEE'S ROLES AND RESPONSIBILITIES INCLUDE, 1) ENSURING THAT THE INSTITUTE'S EMPLOYEE COMPENSATION AND PAY PRACTICES ARE CONSISTENT WITH INSTITUTE VALUES AND COMPETITIVE PRACTICES IN THE MARKETPLACE, 2) ESTABLISHING AND ANNUALLY REVIEWING THE COMPENSATION OF THE INSTITUTE'S PRESIDENT AND KEY OFFICERS (INCLUDING A REVIEW OF THE CASH COMPENSATION, BENEFITS, PERQUISITES AND CONDITIONS OF EMPLOYMENT) 3) PERIODICALLY REVIEWING THE EMPLOYEES' BENEFITS WITH REGARD TO COSTS AND LIABILITIES AND 4)REVIEWING THE ACTIVITIES ANALYSES PREPARED BY THE AICPA'S EXTERNAL COMPENSATION CONSULTANT		

ldentifier	Return Reference	Explanation		
Form 990, Part VI, Section C, line 19		PART VI, SEC C, # 19, THE INSTITUTE'S GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON THE INSTITUTE'S WEB SITE WWW AICPA ORG		

ldentifier	Return Reference	Explanation		
Form 990, Part VII	Contact Addresses for Officers, Directors, Etc	ERNEST A ALMONTE - 117 METRO CENTER BOULEVARD WARWICK, RI 02021 ROBERT GRAHAM - 6843 MAIN STREET MIAMI LAKES, FL 33104 RANDY G FLETCHALL - 5 TIMES SQUARE NEW YORK, NY 10036 WILLIAM A MCKENNA, JR - 42 DOROTHY GRACE ROAD SAUGERTIES, NY 12477 TERRY E BRANSTAD - 3200 GRAND AVENUE DES MOINES, IA 50312 GREGORY J ANTON - 303 EAST 17TH AVENUE DENVER, CO 80203 STUART R BENTON - 500 TURNPIKE STREET CANTON, MA 02021 LISA J CINES - 700 KING FARM BOULEVARD ROCKVILLE, MD 20850 HUBERT J GLOVER - 800 4TH STREET, SW WASHINGTON, DC 20024 GARY D MCINTOSH - 9005 MOUNTAIN RIDGE DRIVE AUSTIN, TX 787597372 WYNNE E BAKER - 555 GREAT CIRCLE ROAD, SUITE 200 NASHVILLE, TN 37228 TIMOTHY L CHRISTEN - PO BOX 7398, TEN TERRACE COURT MADISON, WI 53707 PAULA C HANSON - 106 WEST VINE STREET LEXINGTON, KY 40507 KENNETH M HUGHES - 500 RIDGEFIELD COURT ASHEVILLE, NC 28806 ROBERT J LAUX - ONE MICROSOFT WAY REDMOND, WA 98052 JIMMY J WILLIAMS - PO BOX 787 MCALESTER, OK 74502 ROBERT R HARRIS - 5070 NORTH HIGHWAY A 1A VERO BEACH, FL 32963 RICHARD J CATARUNO - 80 CITY SQUARE BOSTON , MA 02129 PATRICIA COCHRAN - PO BOX 295 MCARTHUR, CA 96056 F CARTER HEIM - 1997 ANNAPOLIS EXCHANGE PKWY ANNAPOLIS, MD 21401 HENRY R KEIZER - 345 PARK AVENUE NEW YORK, NY 10154		

Identifier	Return Reference	Explanation		
PART VI (A)(6)		PER THE AICPA BY-LAWS, THE ORGANIZATION HAS MEMBERS MEMBERS QUALIFY FOR ADMISSION IF THEY SATISFY THE FOLLOWING CRITERIA (1) THEY ARE IN POSSESSION OF A VALID AND UNREVOKED CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE ISSUED BY A LEGALLY CONSTITUTED AUTHORITY, (2) THEY HAVE PASSED AN EXAMINATION IN ACCOUNTING AND OTHER RELATED SUBJECTS SATISFACTORY TO THE BOARD OF DIRECTORS, AND (3) PERSONS WHO ARE ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTING, EITHER AS AN OWNER OR AS AN EMPLOYEE, AND HAVE BEEN LICENSED AS A CPA FOR MORE THAN TWO YEARS, MUST PRACTICE IN A FIRM THAT IS ENROLLED IN AN INSTITUTE-APPROVED PRACTICE-MONITORING PROGRAM THIS REQUIREMENT IS VALID IF THE SERVICES PERFORMED BY SUCH A FIRM ARE WITHIN THE SCOPE OF THE AICPA'S PRACTICE-MONITORING STANDARDS AND THE FIRM ISSUES REPORTS PURPORTING TO BE IN ACCORDANCE WITH AICPA PROFESSIONAL STANDARDS, OR IF AUTHORIZED BY COUNCIL		

Identifier	Return Reference	Explanation			
	PART VI, SECTION B, LINE 12	A DISCLOSURE OF ANY CONFLICTS OF INTEREST IS REQUIRED ANNUALLY BY ALL EMPLOYEES OF THE INSTITUTE AND, IF CHANGES ARISE THROUGHOUT THE YEAR, THE ACKNOWLEDGEMENT IS REQUIRED TO BE RESUBMITTED BY THE EMPLOYEE ANY CONFLICT IS IMMEDIATELY DISCUSSED AT THE INSTITUTE'S SECURITY AND PRIVACY COMMITTEE WHICH IS COMPRISED OF KEY PERSONS IN MANAGEMENT THE BOARD'S STATEMENT REQUIRES MEMBERS TO AVOID CONFLICTS AND INFORM THE CHAIRMAN IF ANY ARISE THE COUNCIL POLICY DOES NOT INCLUDE ANYTHING RELATED TO CONFLICTS BUT, LIKE THE BOARD POLICY, DOES REQUIRE MEMBERS TO COMPLY WITH THE AICPA CODE OF PROFESSIONAL RESPONSIBILITY, BY-LAWS AND AICPA POLICIES THE BOARD AND COUNCIL STATEMENTS OF RESPONSIBILITY ALSO STATE THAT MEMBERS ACT AS TRUSTEES, A DUTY WHICH INCLUDES AVOIDING CONFLICTS OF INTEREST THE BOARD AND COUNCIL MEMBERS SIGN THE RELEVANT POLICY UPON APPOINTMENT BUT THEY DO NOT SIGN ANNUALLY DURING THEIR TERM OF OFFICE			

ldentifier	Return Reference	Explanation
PART IX, STATEMENT OF FUNCTIONAL EXPENSES,		LINE 24 f, ALL OTHER EXPENSES, THE AMOUNT ON THIS LINE OF \$1,294,183 IS THE UNRELATED BUSINESS INCOME TAX PAID BY THE AICPA

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

SCHEDULE R (Form 990)

Name of the organization

# **Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

DLN: 93493166009080

2008

Open to Public Inspection

Schedule R (Form 990) 2008

**Employer identification number** 

Department of the Treasury Internal Revenue Service 

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS					12.0422265		
Part I Identification of Disregarded Entities				13-0432265			
(A) Name, address, and EIN of disregarded entity	<b>(B)</b> Primary activity	(C) Legal domicile (state or foreign country)	( <b>D</b> ) Total income	<b>(E)</b> End-of-year assets	D	(F) Direct controlling entity	
NORTHSTAR CONFERENCES LLC 220 LEIGH FARM ROAD DURHAM, NC 27707 06-1623588	CONFERENCES	DE	0	(	D N/A		
					-		
Part II Identification of Related Tax-Exempt Organizati	ons						
(A)  Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	( <b>D</b> ) Exempt Code sec	ction (E) Public charity (if section 50)		<b>(F)</b> Direct controlling entity	
ACCOUNTING RESEARCH ASSOCIATION  220 LEIGH FARM ROAD DURHAM, NC27707 13-6227058	DEVELOP AND ESTABLISH FINANCIAL GOVERNMENT ACCOUNTING REPORTING STANDARDS	DE	501(c)(6)	N/A		N/A	
AICPA BENVOLENT FUND  220 LEIGH FARM ROAD DURHAM, NC27707 13-6168775	PROVIDE FINANCIAL ASSISTANCE TO NEEDY MEMBERS OF AICPA	NY	501(c)(3)	509(a)(2)		N/A	
AICPA FOUNDATION  220 LEIGH FARM ROAD DURHAM, NC27707 13-6169602	ADVANCES ACCOUNTING PROFESSION AND EDUCATION DIVERSITY	DC	501(c)(3)	509(a)(1)		N/A	
AICPA EDCUATIONAL FUND INC  220 LEIGH FARM ROAD DURHAM, NC27707 13-3552063	PROVIDES SPEAKERS FOR EDUCATIONAL SEMINARS FOR THE ACCOUNTING PROFESSION	NY	501(c)(3)	509(a)(3)		N/A	
CPA'S IN SUPPORT OF AMERICA  220 LEIGH FARM ROAD DURHAM, NC27707 13-4188683	FINANCIAL ASSISTANCE TO VICTIMS OF TERRORIST ATTACKS AND NATURAL DISASTERS	NY	501(c)(3)	509(a)(1)		N/A	
AICPA'S CORPORATE CITZENSHIP FOUNDATION INC  220 LEIGH FARM ROAD DURHAM, NC27707 90-0404724	ASSISTS LOCAL CHARITIES	NY	501(c)(3)			N/A	
AICPA POLITICAL ACTION COMMITTEE  220 LEIGH FARM ROAD DURHAM, NC22707 13-2937976	CONTRIBUTES TO CANDIDATES FOR FEDERAL ELECTIVE OFFICE	DC	527			N/A	

Cat No 50135Y

Part III	Identification of Related Organizations	Taxable as a Partnership

Name, address, and EIN of related organization  Primary activity  domicile (state or foreign country)  Direct controlling entity  unrelated)  Share of total income  Share of total income  Share of total income  assets  allocations?  Code V—UBI amount on Box 20 of K-1  Primary activity  Aprendiment income(related, investment, unrelated)													
SHARED SERVICES LLC  MANAGE SHARED SERVICES BETWEEN AICPA AND STATE DE N/A ROYALTIES 47,708 70,347 No OURHAM, NC27707 POOLITIES	( <b>A</b> Name, addres related org	<b>A)</b> ss, and EIN of ganization	<b>(B)</b> Primary activity	domicile (state or foreign	Direct controlling	Predominant income(related, investment,	<b>(F)</b> Share of total income	( <b>G</b> ) Share of end-of-year assets	Disprop	ortionate	Code V—UBI amount on	Gen ma	( <b>J)</b> neral c naging rtner?
220 LEIGH FARM ROAD DURHAM, NC27707  SERVICES BETWEEN AICPA AND STATE SOCIETIES  N/A  ROYALTIES  47,708  70,347  No									Yes	No	1	Yes	No
	20 LEIGH FARM R DURHAM, NC2770	ROAD	SERVICES BETWEEN AICPA AND STATE	DE	N/A	ROYALTIES	47,708	70,347		No			No

<b>(B)</b> Primary activity	<b>(C)</b> Legal domicile (state or foreign country)	( <b>D</b> ) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	( <b>G)</b> Share of end-of-year assets	<b>(H)</b> Percentage ownership
INTERNET PORTAL MARKETING	DE	N/A	С	274,061	11,464,344	53 540 %
	Primary activity  INTERNET PORTAL	(state or foreign country)	(state or entity foreign country)	(state or foreign country)  (C corp, S corp, or trust)  INTERNET PORTAL  OF INTERNET PORTAL	(state or foreign country)  (C corp, S corp, or trust)  INTERNET PORTAL  DE N/A  C 274 061	(state or foreign country)  (C corp, S corp, or trust)  end-of-year assets

Part V Transactions with F	Related Organizations
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Part V	Transactions with Related Organizations			
Not e.	. Complete line 1 if any entity is listed in Parts II, III or IV		Yes	No
<b>1</b> During t	the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
<b>a</b> Rece	ıpt of (i) ınterest (ii) annuıtıes (iii) royaltıes (iv) rent from a controlled entıty	La	Yes	
<b>b</b> Gift,	grant, or capital contribution to other organization(s)	Lb	Yes	
<b>c</b> Gift,	grant, or capital contribution from other organization(s)	Lc		No
<b>d</b> Loan	s or loan guarantees to or for other organization(s)	Ld	Yes	
<b>e</b> Loan	s or loan guarantees by other organization(s)	le		No
<b>f</b> Sale	of assets to other organization(s)	Lf		No
<b>g</b> Purcl	hase of assets from other organization(s)	Lg		No
h Exch	ange of assets	Lh		No
i Lease	of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease	e of facilities, equipment, or other assets from other organization(s)	1j		No
<b>k</b> Perfo	ormance of services or membership or fundraising solicitations for other organization(s)	Lk		No
I Perfo	rmance of services or membership or fundraising solicitations by other organization(s)	11	Yes	
<b>m</b> Sharı	ng of facilities, equipment, mailing lists, or other assets	Lm	Yes	
n Shar	ing of paid employees	Ln	Yes	
o Reim	bursement paid to other organization for expenses	Lo		No
<b>p</b> Reim	bursement paid by other organization for expenses	Ĺр		No
<b>q</b> Othe	r transfer of cash or property to other organization(s)	1q		No
r Othe	r transfer of cash or property from other organization(s)	1r		No

	(A) Name of other organization(s)	<b>(B)</b> Transaction type(a-r)	<b>(C)</b> Amount Involved
(1)	CPA2BIZ INC	А	1,279,567
(2)	CPA2BIZ INC	L	13,154,106
(3)			
(4)			
(5)			
(6)			

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

#### Part VI Unrelated Organizations Taxable as a Partnership

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

<b>(A)</b> Name, address, and EIN of entity	<b>(B)</b> Primary activity	<b>(C)</b> Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(E) Share of end-of-year assets  (F) Disproprtionate allocations?		( <b>G)</b> Code V—UBI amount on Box 20 of K-1	(H) General o managing partner?	)
			Yes	No		Yes	No		Yes	No
			•	•		•		Cabadul	D / Form	

Software ID:

**Software Version:** 

**EIN:** 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

Torm 330, Schedule R, Full II Identification of Related	iak Exempt organizat	10113	I .	ı	1
<b>(A)</b> Name, address, and EIN of related organization	<b>(B)</b> Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	<b>(F)</b> Direct Controlling Entity
ACCOUNTING RESEARCH ASSOCIATION  220 LEIGH FARM ROAD  DURHAM, NC27707  13-6227058	DEVELOP AND ESTABLISH FINANCIAL GOVERNMENT ACCOUNTING REPORTING STANDARDS	DE	501(c)(6)	N/A	N/A
AICPA BENVOLENT FUND  220 LEIGH FARM ROAD  DURHAM, NC27707  13-6168775	PROVIDE FINANCIAL ASSISTANCE TO NEEDY MEMBERS OF AICPA	NY	501(c)(3)	509(a)(2)	N/A
AICPA FOUNDATION  220 LEIGH FARM ROAD  DURHAM, NC27707  13-6169602	ADVANCES ACCOUNTING PROFESSION AND EDUCATION DIVERSITY	DC	501(c)(3)	509(a)(1)	N/A
AICPA EDCUATIONAL FUND INC  220 LEIGH FARM ROAD DURHAM, NC27707 13-3552063	PROVIDES SPEAKERS FOR EDUCATIONAL SEMINARS FOR THE ACCOUNTING PROFESSION	NY	501(c)(3)	509(a)(3)	N/A
CPA'S IN SUPPORT OF AMERICA  220 LEIGH FARM ROAD  DURHAM, NC27707  13-4188683	FINANCIAL ASSISTANCE TO VICTIMS OF TERRORIST ATTACKS AND NATURAL DISASTERS	NY	501(c)(3)	509(a)(1)	N/A
AICPA'S CORPORATE CITZENSHIP FOUNDATION INC  220 LEIGH FARM ROAD  DURHAM, NC27707  90-0404724	ASSISTS LOCAL CHARITIES	NY	501(c)(3)		N/A
AICPA POLITICAL ACTION COMMITTEE  220 LEIGH FARM ROAD DURHAM, NC22707 13-2937976	CONTRIBUTES TO CANDIDATES FOR FEDERAL ELECTIVE OFFICE	DC	527		N/A