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Form **990**

Department of the Treasury
Internal Revenue Service

# 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)**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

**2009**

**Open to Public Inspection**

A For the 2009 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termin-ated ☒ Amended return ☐ Applica-tion pending

Please use IRS label or print or type. See Specific Instruc-tions

C Name of organization
ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
515 N. STATE ST. 2000

City or town, state or country, and ZIP + 4
CHICAGO, IL 60610

D Employer identification number
36-3698130

E Telephone number
312-755-5000

G Gross receipts $ 52,972,320.

F Name and address of principal officer JOHN NYLEN
SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c) ( 3 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.ACGME.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1981 M State of legal domicile: IL

## Part I Summary

| | | | |
|---|---|---|---|
| 1 | Briefly describe the organization's mission or most significant activities: WE IMPROVE HEALTH CARE BY ASSESSING AND ADVANCING THE QUALITY OF RESIDENT PHYSICIANS' | | |
| 2 | Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets | | |
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 26 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 26 |
| 5 | Total number of employees (Part V, line 2a) | 5 | 156 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 300 |
| 7a | Total gross unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0. |



| | | Prior Year | Current Year |
|---|---|---|---|
| 8 | Contributions and grants (Part VIII, line 1h) | 20,000. | |
| 9 | Program service revenue (Part VIII, line 2g) | 28,539,729. | 33,775,891. |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | <613,090.> | <736,077.> |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 631,351. | 584,062. |
| 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 28,577,990. | 33,623,876. |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 13,000. | 20,245. |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 17,917,418. | 18,777,124. |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ | | |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 12,981,355. | 14,948,840. |
| 18 | Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 30,911,773. | 33,746,209. |
| 19 | Revenue less expenses Subtract line 18 from line 12 | <2,333,783.> | <122,333.> |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| 20 | Total assets (Part X, line 16) | 26,193,057. | 32,963,711. |
| 21 | Total liabilities (Part X, line 26) | 10,639,681. | 12,962,088. |
| 22 | Net assets or fund balances Subtract line 21 from line 20 | 15,553,376. | 20,001,623. |

## Part II Signature Block

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

Sign Here

▶ John N. Nylen
Signature of officer — Date 1/5/11

▶ JOHN NYLEN, CHIEF OPERATING OFFICER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Leonard Weitz — Date 1/5/11 — Check if self-employed ▶ ☐ — Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4
▶ MANN. WEITZ & ASSOCIATES L.L.C.
111 DEER LAKE ROAD, SUITE 125
DEERFIELD, IL 60015

EIN ▶

Phone no. ▶ (847)267-3400

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No





SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

2

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission

WE IMPROVE HEALTH CARE BY ASSESSING AND ADVANCING THE QUALITY OF RESIDENT PHYSICIANS' EDUCATION THROUGH ACCREDITATION.

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

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code ) (Expenses $ 15,943,185. including grants of $ 20,245. ) (Revenue $ 33,708,709. )

RESIDENCY REVIEW COMMITTEE ACTIVITIES - ACCREDITATION OF POSTGRADUATE MEDICAL EDUCATION PROGRAMS OF CLINICAL EDUCATION - IN 2009 THE ACGME ACCREDITED 8,921 RESIDENCY PROGRAMS IN 27 MAJOR SPECIALTY AREAS AND 96 OTHER SPECIALIZED TRAINING AREAS. THESE PROGRAMS ARE SPONSORED BY APPROXIMATELY 700 INSTITUTIONS ACROSS THE NATION, WITH OVER AN ADDITIONAL 1,900 INSTITUTIONS WHICH PARTICIPATE IN TRAINING THOUGH NOT AS SPONSORS. ACCREDITED PROGRAMS ENROLL OVER 111,000 RESIDENTS EACH YEAR. THE REVIEW PROCESS FOR ACCREDITATION INVOLVES PERIODIC EVALUATION OF EACH RESIDENCY TRAINING PROGRAM. THE INSTITUTION SUBMITS STATISTICAL AND NARRATIVE INFORMATION DESCRIBING THE PROGRAM, AND AN ON-SITE REVIEW IS CONDUCTED BY ACGME PERSONNEL. BASED ON THE MATERIAL PROVIDED AND THE REPORT OF THE ON-SITE VISITOR, THE ACGME'S RESIDENCY

4b (Code ) (Expenses $ 11,852,036. including grants of $ ) (Revenue $ )

FIELD STAFF ACTIVITIES - THE ACGME PERFORMED 2,166 SITE SURVEYS DURING 2009 FOR STATUS REVIEW IN 2009 AND 2010. THE ACGME FIELD STAFF SURVEYED 970 PROGRAMS IN THE BASIC DISCIPLINES, 1,100 SUBSPECIALTY PROGRAMS AND 91 SPONSORING INSTITUTIONS.

4c (Code ) (Expenses $ 25,392. including grants of $ ) (Revenue $ )

RESEARCH ACTIVITIES - 2009 RESEARCH INCLUDED CONTINUED ENHANCEMENT OF PREVIOUSLY PUBLISHED TOOLBOXES TO BE USED BY PROGRAMS IN ASSESSING RESIDENT COMPETENCY IN THE 6 COMPETENCIES IDENTIFIED BY ACGME. IN ADDITION, THE ACGME, ALONG WITH THE SPECIALTY BOARDS AND PROGRAM DIRECTOR GROUPS, CONTINUED EFFORT TO IDENTIFY NATIONAL STANDARDS AND MILESTONES RESIDENTS MUST ACCOMPLISH IN THEIR TRAINING, BY SPECIALTY. RESIDENCY COORDINATOR TRAINING SESSIONS WERE HELD FOR NEW COORDINATORS. OVER 300 HAVE ATTENDED THE MULTIPLE SESSION. LIKEWISE, A NEW PROGRAM DIRECTOR TRAINING SESSION WAS HELD WITH OVER 150 ATTENDEES. THE ACGME CONTINUED TO MONITOR DUTY HOUR REQUIREMENTS AND RECEIVED REPORTS FROM ALL THE REVIEW COMMITTEES WHERE PROGRAMS HAD POTENTIAL DUTY HOUR VIOLATIONS BASED ON A NATIONAL RESIDENT SURVEY WHERE OVER 85,000

4d Other program services (Describe in Schedule O.)
(Expenses $ 6,265. including grants of $ ) (Revenue $ )

4e **Total program service expenses ▶ $** 27,826,878.

**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 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | | X |
| 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 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II* | 4 | | X |
| 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 | | |
| 6 | Did the organization maintain any donor advised funds or any similar funds or 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 | | X |
| 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 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 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 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | Is the organization's answer to any of the following questions "Yes"? *If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable* | 11 | X | |
| | • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.* | | | |
| | • Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | | | |
| | • Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.* | | | |
| | • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.* | | | |
| | • Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.* | | | |
| | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X* | | | |
| 12 | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII* | 12 | X | |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? (Yes: X) (No: ) *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* | 12A | X | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | X | |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I* | 14b | X | |
| 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 | | X |
| 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 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |
| 20 | Did the organization operate one or more hospitals? *If "Yes," complete Schedule H* | 20 | | X |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | X |
| 22 | Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | X | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | X | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25* | 24a | | X |
| 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 | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 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 | | X |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | 33 | X | |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1* | 34 | | X |
| 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 | | X |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | X | |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable | 1a | 40 | | |
| b | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | 1c | X | |
| 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 | 2a | 156 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | 2b | X | |
| | **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return (see instructions) | | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | | 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | 4a | | X |
| b | If "Yes," enter the name of the foreign country ▶ _____ See 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 | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | 5b | | X |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible? | | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | 7a | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | 7c | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | | X |
| 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? | | 7h | | |
| 8 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the organization make any taxable distributions under section 4966? | | 9a | | |
| 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 | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) | 11b | | | |
| 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 | 12b | | | |

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

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body | 1a | 26 | | |
| b | Enter the number of voting members that are independent | 1b | 26 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | 2 | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | | 3 | | X |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | | 4 | X | |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? | | 5 | | X |
| 6 | Does the organization have members or stockholders? | | 6 | X | |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | | 7a | | X |
| b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | | 7b | X | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | | |
| a | The governing body? | | 8a | X | |
| b | Each committee with authority to act on behalf of the governing body? | | 8b | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* | | 9 | | X |

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

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

18 Section 6104 requires an organization to make its Forms 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 ☐ Another's 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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

JOHN H. NYLEN - 312-755-5000
515 N. STATE STREET, SUITE 2000, CHICAGO, IL 60610

**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 Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| BARETTA CASEY TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| SUSAN DAY CHAIR | 3.00 | X | | X | | | | 0. | 0. | 0. |
| TIMOTHY FLYNN VICE CHAIR | 3.00 | X | | X | | | | 0. | 0. | 0. |
| ANTON N. HASSO TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| PETER RAPP TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| MAHENDR KOCHAR TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| JOHN C. MAIZE, SR. TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DANIEL G. MARECK TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| RICHARD J.D. PAN TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| ROGER L. PLUMMER TREASURER | 3.00 | X | | X | | | | 0. | 0. | 0. |
| CAROL RUMACK TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| AJIT SACHDEVA TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| TIMOTHY GOLDFARB TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| KENNETH B. SIMONS TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DEBRA F. WEINSTEIN TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| PAIGE AMIDON TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DAVID BROWN TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |

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

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| JOHN DUVAL TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| CHRISTOPHER COLENDA TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DAVID FINE TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DOROTHY LANE TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| WILLIAM WALSH III TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| E. STEPHEN AMIS TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| MALCOLM COX TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| RUPA DAINER TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| ROSEMARIE FISHER TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| LOUIS LING TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| 1b Total ▶ | | | | | | | | 3,134,025. | 0. | 466,250. |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 39

| | | Yes | No |
|---|---|---|---|
| 3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | X | |
| 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 J for such person* | 5 | | X |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| WILDMAN, HARROLD, ALLEN & DIXON 225 W. WACKER DRIVE, CHICAGO, IL 60606 | LEGAL | 862,234. |
| PETERS & ASSOCIATES 909 S IL. ROUTE 83, ELMHURST, IL 60126 | NETWORK CONSULTANTS | 353,245. |
| EDISON CONSTRUCTION CO. 6959 MILWAUKEE AVE., NILES, IL 60714 | NEW OFFICE CONSTRUCTION | 198,992. |
| CITY STAFFING 211 W. WACKER DRIVE, CHICAGO, IL 60606 | TEMPORARY EMPLOYEES | 180,884. |
| MANN. WEITZ & ASSOCIATES 111 DEER LAKE RD, DEERFIELD, IL 60015 | ACCOUNTING | 166,874. |

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 8

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

**Part VIII Statement of Revenue**

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|
| Contributions, gifts, grants and other similar amounts | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | |
| | g Noncash contributions included in lines 1a-1f $ | | | | | |
| | h **Total.** Add lines 1a-1f | ▶ | | | | |
| Program Service Revenue | | Business Code | | | | |
| | 2a ACCREDITATION FEES | 541900 | 31779038. | 31779038. | | |
| | b APPLICATION FEES | 900099 | 1,038,350. | 1,038,350. | | |
| | c WORKSHOP REGISTR. | 611600 | 891,321. | 891,321. | | |
| | d CANCELLATION FEES | 900099 | 24,750. | 24,750. | | |
| | e ANNUAL PALM PILOT | 900099 | 24,581. | 24,581. | | |
| | f All other program service revenue | 900099 | 17,851. | 17,851. | | |
| | g **Total.** Add lines 2a-2f | ▶ | 33775891. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | ▶ | 756,254. | | | 756,254. |
| | 4 Income from investment of tax-exempt bond proceeds | ▶ | | | | |
| | 5 Royalties | ▶ | | | | |
| | | (i) Real | (ii) Personal | | | |
| | 6a Gross Rents | 544,251. | | | | |
| | b Less rental expenses | | | | | |
| | c Rental income or (loss) | 544,251. | | | | |
| | d Net rental income or (loss) | ▶ | 544,251. | | | 544,251. |
| | | (i) Securities | (ii) Other | | | |
| | 7a Gross amount from sales of assets other than inventory | 17856113 | | | | |
| | b Less cost or other basis and sales expenses | 19348444 | | | | |
| | c Gain or (loss) | <1492331> | | | | |
| | d Net gain or (loss) | ▶ | <1492331.> | | | <1492331.> |
| | 8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 | a | | | | |
| | b Less direct expenses | b | | | | |
| | c Net income or (loss) from fundraising events | ▶ | | | | |
| | 9a Gross income from gaming activities See Part IV, line 19 | a | | | | |
| | b Less direct expenses | b | | | | |
| | c Net income or (loss) from gaming activities | ▶ | | | | |
| | 10a Gross sales of inventory, less returns and allowances | a | | | | |
| | b Less cost of goods sold | b | | | | |
| | c Net income or (loss) from sales of inventory | ▶ | | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| | 11a OTHER INCOME | 900099 | 28,931. | 28,931. | | |
| | b POOLED FUND PTR DISTR | 900099 | 10,880. | | | 10,880. |
| | c | | | | | |
| | d All other revenue | | | | | |
| | e **Total.** Add lines 11a-11d | ▶ | 39,811. | | | |
| | 12 **Total revenue.** See instructions. | ▶ | 33623876. | 33804822. | 0. | <180,946.> |

## 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 not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the U S See Part IV, line 22 | 20,245. | 20,245. | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 2,564,411. | 2,564,411. | | |
| 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 | 11,224,559. | 10,021,463. | 1,203,096. | |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 2,260,016. | 2,260,016. | | |
| 9 Other employee benefits | 1,871,316. | 736,540. | 1,134,776. | |
| 10 Payroll taxes | 856,822. | 856,822. | | |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | 1,038,787. | 1,038,787. | | |
| c Accounting | 214,589. | 6,085. | 208,504. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 82,248. | 82,248. | | |
| g Other | 487,249. | 70,252. | 416,997. | |
| 12 Advertising and promotion | 53,048. | 53,048. | | |
| 13 Office expenses | 1,368,351. | 714,172. | 654,179. | |
| 14 Information technology | 391,731. | 265,862. | 125,869. | |
| 15 Royalties | | | | |
| 16 Occupancy | 2,993,289. | 1,921,969. | 1,071,320. | |
| 17 Travel | 4,153,675. | 4,153,675. | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 2,211,069. | 1,979,064. | 232,005. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 1,646,620. | 868,246. | 778,374. | |
| 23 Insurance | 92,389. | | 92,389. | |
| 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.) | | | | |
| a BAD DEBT EXPENSE | 101,917. | 101,917. | | |
| b SINGAPORE GST TAXES | 77,905. | 77,905. | | |
| c GIFTS AND INCENTIVES | 35,973. | 35,973. | | |
| d MISCELLANEOUS | 0. | <1,822.> | 1,822. | |
| e | | | | |
| f All other expenses | | | | |
| 25 Total functional expenses Add lines 1 through 24f | 33,746,209. | 27,826,878. | 5,919,331. | 0. |
| 26 Joint costs Check here ▶ ☐ 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 year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash - non-interest-bearing | | | 1 | |
| | 2 | Savings and temporary cash investments | | 4,638,087. | 2 | 5,131,072. |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | 779,929. | 4 | 1,460,158. |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | | 5 | |
| | 6 | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 7 | |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 235,134. | 9 | 439,932. |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a 17,395,212. | | | |
| | b | Less accumulated depreciation | 10b 13,869,643. | 3,360,195. | 10c | 3,525,569. |
| | 11 | Investments - publicly traded securities | | 14,783,949. | 11 | 19,817,502. |
| | 12 | Investments - other securities See Part IV, line 11 | | 2,382,041. | 12 | 2,585,678. |
| | 13 | Investments - program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | 13,722. | 15 | 3,800. |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 26,193,057. | 16 | 32,963,711. |
| Liabilities | 17 | Accounts payable and accrued expenses | | 1,837,780. | 17 | 1,788,469. |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 336,201. | 19 | 1,590,640. |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability Complete Part IV of Schedule D | | | 21 | |
| | 22 | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities Complete Part X of Schedule D | | 8,465,700. | 25 | 9,582,979. |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 10,639,681. | 26 | 12,962,088. |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 15,553,376. | 27 | 20,001,623. |
| | 28 | Temporarily restricted net assets | | | 28 | |
| | 29 | Permanently restricted net assets | | | 29 | |
| | | **Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.** | | | | |
| | 30 | Capital stock or trust principal, or current funds | | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | 32 | |
| | 33 | Total net assets or fund balances | | 15,553,376. | 33 | 20,001,623. |
| | 34 | Total liabilities and net assets/fund balances | | 26,193,057. | 34 | 32,963,711. |

**Part XI Financial Statements and Reporting**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | X | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | 2c | X | |
| d | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis | | | |
| 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 | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | | |

Form **990** (2009)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

## Part I Reason for Public Charity Status (All organizations must complete this part ) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II )

9 ☒ An organization that normally receives. (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| (i) | A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11g(i) | |
| (ii) | A family member of a person described in (i) above? | 11g(ii) | |
| (iii) | A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | |

h Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? Yes | (iv) No | (v) Did you notify the organization in col. (i) of your support? Yes | (v) No | (vi) Is the organization in col. (i) organized in the U.S.? Yes | (vi) No | (vii) Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

| Name of the organization | Employer identification number |
|---|---|
| ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION | 36-3698130 |

## Part I Reason for Public Charity Status (All organizations must complete this part ) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II )

9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| (i) | A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11g(i) | |
| (ii) | A family member of a person described in (i) above? | 11g(ii) | |
| (iii) | A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | |

h Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? Yes | (iv) No | (v) Did you notify the organization in col. (i) of your support? Yes | (v) No | (vi) Is the organization in col. (i) organized in the U.S.? Yes | (vi) No | (vii) Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I )

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | % |

16a **33 1/3% support test - 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I )

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | 39,542. | 18,850. | | 20,000. | | 78,392. |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 26902073. | 26492011. | 28257056. | 28539729. | 33775891. | 143966760 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | 26941615. | 26510861. | 28257056. | 28559729. | 33775891. | 144045152 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0. |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | 94,682. | 179,870. | 87,332. | 106,045. | 181,464. | 649,393. |
| c Add lines 7a and 7b | 94,682. | 179,870. | 87,332. | 106,045. | 181,464. | 649,393. |
| 8 **Public support** (Subtract line 7c from line 6) | | | | | | 143395759 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | 26941615. | 26510861. | 28257056. | 28559729. | 33775891. | 144045152 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 933,139. | 1409511. | 1312952. | 1343009. | 1311385. | 6309996. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 933,139. | 1409511. | 1312952. | 1343009. | 1311385. | 6309996. |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) | 106,522. | 54,062. | 75,905. | 188,418. | 28,931. | 453,838. |
| 13 **Total support** (Add lines 9, 10c, 11, and 12) | 27981276. | 27974434. | 29645913. | 30091156. | 35116207. | 150808986 |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | 95.08 % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | 94.92 % |

## Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f)) | 17 | 4.18 % |
| 18 Investment income percentage from **2008** Schedule A, Part III, line 17 | 18 | 4.08 % |

19a **33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

# Schedule D (Form 990)

Department of the Treasury
Internal Revenue Service

## Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

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

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | | Held at the End of the Tax Year |
|---|---|---|
| a Total number of conservation easements | 2a | |
| b Total acreage restricted by conservation easements | 2b | |
| c Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d Number of conservation easements included in (c) acquired after 8/17/06 | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 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

1a 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

b 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 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

# Schedule D (Form 990)

Department of the Treasury
Internal Revenue Service

## Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

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

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | | Held at the End of the Tax Year |
|---|---|---|
| a Total number of conservation easements | 2a | |
| b Total acreage restricted by conservation easements | 2b | |
| c Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d Number of conservation easements included in (c) acquired after 8/17/06 | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 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

1a 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

b 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 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

| | | Amount |
|---|---|---|
| c | Beginning balance | 1c |
| d | Additions during the year | 1d |
| e | Distributions during the year | 1e |
| f | Ending balance | 1f |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

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

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

| | Yes | No |
|---|---|---|
| (i) unrelated organizations 3a(i) | | |
| (ii) related organizations 3a(ii) | | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 3b | | |

4 Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 1,234,674. | 847,842. | 386,832. |
| d Equipment | | 16,160,538. | 13,021,801. | 3,138,737. |
| e Other | | | | |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 3,525,569. |

**Schedule D (Form 990) 2009**

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

| | | Amount |
|---|---|---|
| c | Beginning balance | 1c |
| d | Additions during the year | 1d |
| e | Distributions during the year | 1e |
| f | Ending balance | 1f |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

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

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

| | Yes | No |
|---|---|---|
| (i) unrelated organizations — 3a(i) | | |
| (ii) related organizations — 3a(ii) | | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? — 3b | | |

4 Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 1,234,674. | 847,842. | 386,832. |
| d Equipment | | 16,160,538. | 13,021,801. | 3,138,737. |
| e Other | | | | |
| Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 3,525,569. |

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| Financial derivatives | | |
| Closely-held equity interests | | |
| Other | | |
| PRIVATE PARTNERSHIPS | 2,585,678. | COST |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶ | 2,585,678. | |

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶ | |

**Part X Other Liabilities.** See Form 990, Part X, line 25

| 1 (a) Description of liability | (b) Amount |
|---|---|
| Federal income taxes | |
| ACCRUED EMPLOYEE BENEFIT PLAN | |
| CONTRIBUTION | 9,477,056. |
| DEFERRED RENT | 105,923. |
| | |
| | |
| | |
| | |
| | |
| Total. *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | 9,582,979. |

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| Financial derivatives | | |
| Closely-held equity interests | | |
| Other | | |
| PRIVATE PARTNERSHIPS | 2,585,678. | COST |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶ | 2,585,678. | |

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| | | |
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| | | |
| | | |
| Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶ | |

**Part X Other Liabilities.** See Form 990, Part X, line 25

| 1. (a) Description of liability | (b) Amount |
|---|---|
| Federal income taxes | |
| ACCRUED EMPLOYEE BENEFIT PLAN | |
| CONTRIBUTION | 9,477,056. |
| DEFERRED RENT | 105,923. |
| | |
| | |
| | |
| | |
| | |
| | |
| Total. *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | 9,582,979. |

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

| | | | |
|---|---|---|---|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 33,623,876. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 33,746,209. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | <122,333.> |
| 4 | Net unrealized gains (losses) on investments | 4 | 4,488,332. |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | 82,248. |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | |
| 9 | Total adjustments (net) Add lines 4 through 8 | 9 | 4,570,580. |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | 10 | 4,448,247. |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 38,194,456. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | 4,488,332. | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | 82,248. | | |
| e | Add lines **2a** through **2d** | | | 2e | 4,570,580. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 33,623,876. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIV) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 0. |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12)* | | | 5 | 33,623,876. |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 33,746,209. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 0. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 33,746,209. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIV) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 0. |
| 5 | Total expenses Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18)* | | | 5 | 33,746,209. |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

PART XII, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT EXPENSES

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT EXPENSES

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

| | | | |
|---|---|---|---|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 33,623,876. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 33,746,209. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | <122,333.> |
| 4 | Net unrealized gains (losses) on investments | 4 | 4,488,332. |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | 82,248. |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | |
| 9 | Total adjustments (net) Add lines 4 through 8 | 9 | 4,570,580. |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | 10 | 4,448,247. |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 38,194,456. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | 4,488,332. | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | 82,248. | | |
| e | Add lines **2a** through **2d** | | | 2e | 4,570,580. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 33,623,876. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIV) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 0. |
| 5 | Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | 33,623,876. |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 33,746,209. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIV.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 0. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 33,746,209. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIV) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 0. |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)* | | | 5 | 33,746,209. |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

PART XII, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT EXPENSES

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT EXPENSES

# Schedule F (Form 990)

Department of the Treasury
Internal Revenue Service

## Statement of Activities Outside the United States

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

OMB No 1545-0047

**2009**

**Open to Public Inspection**

**Name of the organization**
ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

**Employer identification number**
36-3698130

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional 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) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|---|---|---|---|---|---|
| EAST ASIA AND THE PACIFIC | 1 | 0 | PROGRAM SERVICE | ACCREDITATION OF POST GRADUATE MEDICAL EDUCATION PROGRAMS OF CLINICAL EDUCATION | 1,016,508. |
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| Totals ▶ | 1 | 0 | | | 1,016,508. |

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule F (Form 990) 2009**

932071
02-01-10

# Schedule F (Form 990)

Department of the Treasury
Internal Revenue Service

## Statement of Activities Outside the United States

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

OMB No 1545-0047

**2009**

Open to Public Inspection

**Name of the organization**
ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

**Employer identification number**
36-3698130

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional 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) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|---|---|---|---|---|---|
| EAST ASIA AND THE PACIFIC | 1 | 0 | PROGRAM SERVICE | ACCREDITATION OF POST GRADUATE MEDICAL EDUCATION PROGRAMS OF CLINICAL EDUCATION | 1,016,508. |
| | | | | | |
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| | | | | | |
| | | | | | |
| Totals ▶ | 1 | 0 | | | 1,016,508. |

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule F (Form 990) 2009**

932071
02-01-10

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000 Check this box if no one recipient received more than $5,000 ▶ ☐

Use Schedule F-1 (Form 990) if additional space is needed

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
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2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3 Enter total number of other organizations or entities ▶

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000 Check this box if no one recipient received more than $5,000 ▶ ☐

Use Schedule F-1 (Form 990) if additional space is needed

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
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2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3 Enter total number of other organizations or entities ▶

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16

Use Schedule F-1 (Form 990) if additional space is needed

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16

Use Schedule F-1 (Form 990) if additional space is needed

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|
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SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations, Governments, and Individuals in the United States**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.**

▶ **Attach to Form 990.**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

**Employer identification number** 36-3698130

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000 Check this box if no one recipient received more than $5,000 Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ [ ]

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations ▶

3 Enter total number of other organizations ▶

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) 2009**

932101 02-02-10

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations, Governments, and Individuals in the United States**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.**

▶ **Attach to Form 990.**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

**Employer identification number** 36-3698130

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000 Check this box if no one recipient received more than $5,000 Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ [ ]

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations ▶

3 Enter total number of other organizations ▶

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|
| COURAGE TO TEACH AWARD | 12 | 12,000. | 0. | | |
| PARKER PALMER AWARD | 3 | 3,000. | 0. | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

SCHEDULE I, PART I, LINE 2: THE AWARDS GIVEN BY THE ORGANIZATION ARE TO RECOGNIZE THE INDIVIDUALS ACCOMPLISHMENTS IN ADMINISTERING THEIR PROGRAMS, THEREFORE ACGME DOES NOT TRACK THE SPENDING OF THE AWARD MONEY.

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|
| COURAGE TO TEACH AWARD | 12 | 12,000. | 0. | | |
| PARKER PALMER AWARD | 3 | 3,000. | 0. | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

SCHEDULE I, PART I, LINE 2: THE AWARDS GIVEN BY THE ORGANIZATION ARE TO RECOGNIZE THE INDIVIDUALS ACCOMPLISHMENTS IN ADMINISTERING THEIR PROGRAMS, THEREFORE ACGME DOES NOT TRACK THE SPENDING OF THE AWARD MONEY.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

## Part I Questions Regarding Compensation

| | | Yes | No |
|---|---|---|---|
| **1a** | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items<br>☐ First-class or charter travel ☐ Housing allowance or residence for personal use<br>☐ Travel for companions ☐ Payments for business use of personal residence<br>☐ Tax indemnification and gross-up payments ☒ Health or social club dues or initiation fees<br>☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef) | | |
| **b** | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b** | X | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? **2** | X | |
| **3** | Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply<br>☒ Compensation committee ☒ Written employment contract<br>☒ Independent compensation consultant ☒ Compensation survey or study<br>☐ Form 990 of other organizations ☒ Approval by the board or compensation committee | | |
| **4** | During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization | | |
| **a** | Receive a severance payment or change-of-control payment? **4a** | | X |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** | X | |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? **4c** | | X |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | |
| | **Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.** | | |
| **5** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of. | | |
| **a** | The organization? **5a** | | X |
| **b** | Any related organization? **5b** | | X |
| | If "Yes" to line 5a or 5b, describe in Part III | | |
| **6** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of | | |
| **a** | The organization? **6a** | | X |
| **b** | Any related organization? **6b** | | X |
| | If "Yes" to line 6a or 6b, describe in Part III | | |
| **7** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7** | | X |
| **8** | Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III **8** | | X |
| **9** | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? **9** | | |

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items | | | |
| | ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use | | |
| | ☐ Travel for companions | ☐ Payments for business use of personal residence | | |
| | ☐ Tax indemnification and gross-up payments | ☒ Health or social club dues or initiation fees | | |
| | ☐ Discretionary spending account | ☐ Personal services (e g , maid, chauffeur, chef) | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | X | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? | 2 | X | |
| 3 | Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply | | | |
| | ☒ Compensation committee | ☒ Written employment contract | | |
| | ☒ Independent compensation consultant | ☒ Compensation survey or study | | |
| | ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee | | |
| 4 | During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization | | | |
| a | Receive a severance payment or change-of-control payment? | 4a | | X |
| b | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | X | |
| c | Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | | X |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | | |
| | **Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.** | | | |
| 5 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of | | | |
| a | The organization? | 5a | | X |
| b | Any related organization? | 5b | | X |
| | If "Yes" to line 5a or 5b, describe in Part III | | | |
| 6 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of | | | |
| a | The organization? | 6a | | X |
| b | Any related organization? | 6b | | X |
| | If "Yes" to line 6a or 6b, describe in Part III | | | |
| 7 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | 7 | | X |
| 8 | Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III | 8 | | X |
| 9 | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | 9 | | |

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is 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 W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| JOHN NYLEN | (i) | 270,000. | 32,000. | 0. | 27,180. | 23,566. | 352,746. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| THOMAS NASCA | (i) | 649,000. | 102,350. | 101,732. | 67,621. | 24,936. | 945,639. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| JEANNE HEARD | (i) | 368,693. | 0. | 0. | 33,183. | 18,433. | 420,309. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| TIMOTHY BRIGHAM | (i) | 263,993. | 0. | 0. | 23,760. | 20,800. | 308,553. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| INGRID PHILIBERT | (i) | 247,972. | 0. | 0. | 22,317. | 2,918. | 273,207. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| REBECCA MILLER-HUYLER | (i) | 202,333. | 0. | 0. | 18,210. | 23,385. | 243,928. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| WILLIAM ROBERTSON | (i) | 191,421. | 0. | 0. | 17,227. | 17,378. | 226,026. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| CHRISTOPHER PACK | (i) | 175,759. | 0. | 0. | 15,818. | 17,428. | 209,005. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| JOSEPH CAMPISANO | (i) | 174,275. | 0. | 0. | 15,685. | 17,383. | 207,343. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| BARBARA BUSH | (i) | 173,095. | 0. | 0. | 15,579. | 17,360. | 206,034. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| WILLIAM RODAK | (i) | 181,402. | 0. | 0. | 16,326. | 9,757. | 207,485. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (i) | | | | | | | |
| | (ii) | | | | | | | |

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is 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 W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| JOHN NYLEN | (i) | 270,000. | 32,000. | 0. | 27,180. | 23,566. | 352,746. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| THOMAS NASCA | (i) | 649,000. | 102,350. | 101,732. | 67,621. | 24,936. | 945,639. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| JEANNE HEARD | (i) | 368,693. | 0. | 0. | 33,183. | 18,433. | 420,309. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| TIMOTHY BRIGHAM | (i) | 263,993. | 0. | 0. | 23,760. | 20,800. | 308,553. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| INGRID PHILIBERT | (i) | 247,972. | 0. | 0. | 22,317. | 2,918. | 273,207. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| REBECCA MILLER-HUYLER | (i) | 202,333. | 0. | 0. | 18,210. | 23,385. | 243,928. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| WILLIAM ROBERTSON | (i) | 191,421. | 0. | 0. | 17,227. | 17,378. | 226,026. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| CHRISTOPHER PACK | (i) | 175,759. | 0. | 0. | 15,818. | 17,428. | 209,005. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| JOSEPH CAMPISANO | (i) | 174,275. | 0. | 0. | 15,685. | 17,383. | 207,343. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| BARBARA BUSH | (i) | 173,095. | 0. | 0. | 15,579. | 17,360. | 206,034. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| WILLIAM RODAK | (i) | 181,402. | 0. | 0. | 16,326. | 9,757. | 207,485. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

**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

PART I, LINE 1A: PROFESSIONAL CLUB DUES PROVIDED FOR BUSINESS LUNCHES. THIS IS NOT TAXABLE INCOME AS IT IS USED FOR COMPANY BENEFIT.

PART I, LINE 4B: THOMAS NASCA $45,572

**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

PART I, LINE 1A: PROFESSIONAL CLUB DUES PROVIDED FOR BUSINESS LUNCHES. THIS IS NOT TAXABLE INCOME AS IT IS USED FOR COMPANY BENEFIT.

PART I, LINE 4B: THOMAS NASCA $45,572

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

# Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the Instructions for Form 990.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the Organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer Identification number: 36-3698130

**Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| CARMEN HOOKER ODOM<br>TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| WILLIAM W. PINSKY<br>TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DAVID SOLOMON<br>TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| JOHN NYLEN<br>CHIEF OPERATING OFFICER | 37.50 | | | X | | | | 302,000. | 0. | 50,746. |
| THOMAS NASCA<br>CHIEF EXECUTIVE OFFICER | 37.50 | | | X | | | | 853,082. | 0. | 92,557. |
| JEANNE HEARD<br>SR VP - ACCREDITATION | 37.50 | | | | X | | | 368,693. | 0. | 51,616. |
| TIMOTHY BRIGHAM<br>SR VP - EDUCATION | 37.50 | | | | X | | | 263,993. | 0. | 44,560. |
| INGRID PHILIBERT<br>SR VP - FIELD ACTIVITIES | 37.50 | | | | X | | | 247,972. | 0. | 25,235. |
| REBECCA MILLER-HUYLER<br>SR VP - OPERATIONS & DAT | 37.50 | | | | X | | | 202,333. | 0. | 41,595. |
| WILLIAM ROBERTSON<br>ACCREDITATION FIELD REP | 37.50 | | | | | X | | 191,421. | 0. | 34,605. |
| CHRISTOPHER PACK<br>ACCREDITATION FIELD REP | 37.50 | | | | | X | | 175,759. | 0. | 33,246. |
| JOSEPH CAMPISANO<br>FIELD STAFF (SITE VISITO | 37.50 | | | | | X | | 174,275. | 0. | 33,068. |
| BARBARA BUSH<br>FIELD STAFF (SITE VISITO | 37.50 | | | | | X | | 173,095. | 0. | 32,939. |
| WILLIAM RODAK<br>VP - INTERNATIONAL | 37.50 | | | | | X | | 181,402. | 0. | 26,083. |
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LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule J-2 (Form 990) 2009

932201 02-02-10

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

# Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the Instructions for Form 990.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the Organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer Identification number: 36-3698130

**Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| CARMEN HOOKER ODOM<br>TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| WILLIAM W. PINSKY<br>TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| DAVID SOLOMON<br>TRUSTEE | 3.00 | X | | | | | | 0. | 0. | 0. |
| JOHN NYLEN<br>CHIEF OPERATING OFFICER | 37.50 | | | X | | | | 302,000. | 0. | 50,746. |
| THOMAS NASCA<br>CHIEF EXECUTIVE OFFICER | 37.50 | | | X | | | | 853,082. | 0. | 92,557. |
| JEANNE HEARD<br>SR VP - ACCREDITATION | 37.50 | | | | X | | | 368,693. | 0. | 51,616. |
| TIMOTHY BRIGHAM<br>SR VP - EDUCATION | 37.50 | | | | X | | | 263,993. | 0. | 44,560. |
| INGRID PHILIBERT<br>SR VP - FIELD ACTIVITIES | 37.50 | | | | X | | | 247,972. | 0. | 25,235. |
| REBECCA MILLER-HUYLER<br>SR VP - OPERATIONS & DAT | 37.50 | | | | X | | | 202,333. | 0. | 41,595. |
| WILLIAM ROBERTSON<br>ACCREDITATION FIELD REP | 37.50 | | | | | X | | 191,421. | 0. | 34,605. |
| CHRISTOPHER PACK<br>ACCREDITATION FIELD REP | 37.50 | | | | | X | | 175,759. | 0. | 33,246. |
| JOSEPH CAMPISANO<br>FIELD STAFF (SITE VISITO | 37.50 | | | | | X | | 174,275. | 0. | 33,068. |
| BARBARA BUSH<br>FIELD STAFF (SITE VISITO | 37.50 | | | | | X | | 173,095. | 0. | 32,939. |
| WILLIAM RODAK<br>VP - INTERNATIONAL | 37.50 | | | | | X | | 181,402. | 0. | 26,083. |
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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

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

EDUCATION THROUGH ACCREDITATION.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

THE ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION INTERNATIONAL LLC (ACGME-I) IS A NON-GOVERNMENTAL ORGANIZATION RESPONSIBLE FOR THE ACCREDITATION OF INTERNATIONAL GRADUATE MEDICAL EDUCATION (GME) PROGRAMS. WE IMPROVE HEALTH CARE BY ASSESSING AND ADVANCING THE QUALITY OF RESIDENT PHYSICIANS' EDUCATION THROUGH ACCREDITATION. THE ACGME-I IS NOT INTENT UPON ESTABLISHING NUMBERS OF PRACTICING PHYSICIANS IN THE VARIOUS SPECIALTIES, BUT RATHER THE PURPOSE OF ACCREDITING BY ACGME-I IS TO ENSURE TRAINING PROGRAMS MEET STANDARDS AS OUTLINED IN THE INSTITUTIONAL, FOUNDATIONAL, ADVANCED SPECIALTY AND SUBSPECIALTY PROGRAM REQUIREMENTS. THE PURPOSE OF ACCREDITATION IS TO PROVIDE FOR TRAINING PROGRAMS OF EXCELLENT EDUCATIONAL QUALITY IN EACH MEDICAL SPECIALTY.

ACGME-I WAS ESTABLISHED IN 2009 AS A PILOT PROJECT IN SINGAPORE TO HELP CREATE AN INTERNATIONAL GME STANDARD FOR TRAINING. ACGME-I STANDARDS ARE SIMILAR, BUT NOT EQUIVALENT TO U.S. ACCREDITATION STANDARDS. THE ACGME-I REVIEW PROCESS IS DIFFERENT THAN THE PROCESS IN THE U.S., HOWEVER IT REMAINS A SPECIALTY PEER REVIEW PROCESS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

REVIEW COMMITTEE IN THE RELEVANT SPECIALTY MAKES AN ACCREDITATION DECISION OR RECOMMENDATION. A PROCEDURE FOR RECONSIDERATION AND APPEAL

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

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

EDUCATION THROUGH ACCREDITATION.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

THE ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION INTERNATIONAL LLC (ACGME-I) IS A NON-GOVERNMENTAL ORGANIZATION RESPONSIBLE FOR THE ACCREDITATION OF INTERNATIONAL GRADUATE MEDICAL EDUCATION (GME) PROGRAMS. WE IMPROVE HEALTH CARE BY ASSESSING AND ADVANCING THE QUALITY OF RESIDENT PHYSICIANS' EDUCATION THROUGH ACCREDITATION. THE ACGME-I IS NOT INTENT UPON ESTABLISHING NUMBERS OF PRACTICING PHYSICIANS IN THE VARIOUS SPECIALTIES, BUT RATHER THE PURPOSE OF ACCREDITING BY ACGME-I IS TO ENSURE TRAINING PROGRAMS MEET STANDARDS AS OUTLINED IN THE INSTITUTIONAL, FOUNDATIONAL, ADVANCED SPECIALTY AND SUBSPECIALTY PROGRAM REQUIREMENTS. THE PURPOSE OF ACCREDITATION IS TO PROVIDE FOR TRAINING PROGRAMS OF EXCELLENT EDUCATIONAL QUALITY IN EACH MEDICAL SPECIALTY.

ACGME-I WAS ESTABLISHED IN 2009 AS A PILOT PROJECT IN SINGAPORE TO HELP CREATE AN INTERNATIONAL GME STANDARD FOR TRAINING. ACGME-I STANDARDS ARE SIMILAR, BUT NOT EQUIVALENT TO U.S. ACCREDITATION STANDARDS. THE ACGME-I REVIEW PROCESS IS DIFFERENT THAN THE PROCESS IN THE U.S., HOWEVER IT REMAINS A SPECIALTY PEER REVIEW PROCESS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

REVIEW COMMITTEE IN THE RELEVANT SPECIALTY MAKES AN ACCREDITATION DECISION OR RECOMMENDATION. A PROCEDURE FOR RECONSIDERATION AND APPEAL

IS AVAILABLE IN THE CASE OF CONTESTED ADVERSE ACCREDITATION DECISIONS. PROGRAMS GRANTED THE INITIAL ACCREDITATION STATUS OF PROVISIONAL ACCREDITATION ARE RE-EVALUATED IN APPROXIMATELY TWO YEARS. FULLY ACCREDITED PROGRAMS ARE REVIEWED ON A CYCLE DETERMINED BY THE RESIDENCY REVIEW COMMITTEE BUT NOT TO EXCEED APPROXIMATELY FIVE YEARS. 2009 ACTIVITY INCLUDED ACCREDITATION OF 8,921 PROGRAMS, WITH 3,414 PROGRAMS APPEARING ON RESIDENCY REVIEW COMMITTEE AGENDAS DURING THE YEAR, INCLUDING 2,443 PROGRAMS RECEIVING REGULAR ACCREDITATION STATUS REVIEWS. ACCORDINGLY, 38.3% OF THE PROGRAMS WERE EXAMINED, AND ROUTINE ACCREDITATION ACTIONS WERE TAKEN ON 27.3% OF THE PROGRAMS. DURING REGULAR ACCREDITATION REVIEWS, RESIDENCY REVIEW COMMITTEES PROPOSED ADVERSE ACTIONS FOR 173 PROGRAMS, OR 7.1%. ACCREDITATION WAS WITHHELD UPON APPLICATION IN 22 CASES. 7 PROGRAMS WERE PLACED ON PROBATION. 1 PROGRAM WAS ADMINISTRATIVELY WITHDRAWN AND 101 PROGRAMS WITHDREW VOLUNTARILY. ACGME CONSIDERED 2 APPEALS AFTER FORMAL HEARINGS BY SPECIALTY CONTITUTED BOARDS OF APPEAL.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

RESIDENTS PARTICIPATED.

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

NATIONAL CONFERENCE - ACGME HELD ITS ANNUAL EDUCATIONAL CONFERENCE IN MARCH OF 2009, ATTRACTING OVER 1400 ATTENDEES. ACGME ALSO HELD A DUTY HOURS CONGRESS IN JUNE 2009 WITH OVER 150 ORGANIZATIONS AND INDIVIDUALS PROVIDING WRITTEN AND VERBAL TESTIMONY.

IS AVAILABLE IN THE CASE OF CONTESTED ADVERSE ACCREDITATION DECISIONS. PROGRAMS GRANTED THE INITIAL ACCREDITATION STATUS OF PROVISIONAL ACCREDITATION ARE RE-EVALUATED IN APPROXIMATELY TWO YEARS. FULLY ACCREDITED PROGRAMS ARE REVIEWED ON A CYCLE DETERMINED BY THE RESIDENCY REVIEW COMMITTEE BUT NOT TO EXCEED APPROXIMATELY FIVE YEARS. 2009 ACTIVITY INCLUDED ACCREDITATION OF 8,921 PROGRAMS, WITH 3,414 PROGRAMS APPEARING ON RESIDENCY REVIEW COMMITTEE AGENDAS DURING THE YEAR, INCLUDING 2,443 PROGRAMS RECEIVING REGULAR ACCREDITATION STATUS REVIEWS. ACCORDINGLY, 38.3% OF THE PROGRAMS WERE EXAMINED, AND ROUTINE ACCREDITATION ACTIONS WERE TAKEN ON 27.3% OF THE PROGRAMS. DURING REGULAR ACCREDITATION REVIEWS, RESIDENCY REVIEW COMMITTEES PROPOSED ADVERSE ACTIONS FOR 173 PROGRAMS, OR 7.1%. ACCREDITATION WAS WITHHELD UPON APPLICATION IN 22 CASES. 7 PROGRAMS WERE PLACED ON PROBATION. 1 PROGRAM WAS ADMINISTRATIVELY WITHDRAWN AND 101 PROGRAMS WITHDREW VOLUNTARILY. ACGME CONSIDERED 2 APPEALS AFTER FORMAL HEARINGS BY SPECIALTY CONTITUTED BOARDS OF APPEAL.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

RESIDENTS PARTICIPATED.

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

NATIONAL CONFERENCE - ACGME HELD ITS ANNUAL EDUCATIONAL CONFERENCE IN MARCH OF 2009, ATTRACTING OVER 1400 ATTENDEES. ACGME ALSO HELD A DUTY HOURS CONGRESS IN JUNE 2009 WITH OVER 150 ORGANIZATIONS AND INDIVIDUALS PROVIDING WRITTEN AND VERBAL TESTIMONY.

EXPENSES $ 6265. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 4: THE BY-LAWS WERE AMENDED TO ADD A BOARD OF DIRECTORS NON-VOTING REPRESENTATIVE FROM THE VA. THE AMMENDMENT ALSO ADDED THE POTENTIAL FOR AT-LARGE DIRECTORS ON THE BOARD. LASTLY, THE BY-LAWS WERE AMENDED TO HAVE THE EXECUTIVE COMMITTEE MEMBERS LEAVE THEIR POSITIONS ON ALTERNATE YEARS WITH DIFFERENT TERMS TO ENSURE CONTINUITY.

FORM 990, PART VI, SECTION A, LINE 6: THE MEMBERS OF THE ACGME SHALL BE THE ABMS, AHA, AMA, AAMC, AND CMSS. THE ACGME SHALL HAVE ONE CLASS OF MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7B: THERE ARE CERTAIN MATTERS THAT REQUIRE VOTES OF THE DIRECTORS AND MEMBERS. THEY ARE AS FOLLOWS: DISSOLUTION, SALE OR TRANSFER OF ALL ASSETS, MERGER, ADDITION OF A MEMBER, REMOVAL OF A MEMBER, AMENDMENT OF CERTAIN ARTICLES OF THE BYLAWS, ANY SINGLE CAPITAL EXPENSE THAT EXCEEDS 20% OF THE RESERVE FUND, AGGREGATE CAPITAL EXPENSES THAT WOULD EXCEED 30% OF THE RESERVE FUND IN A GIVE YEAR, AND ANY ACTIONS THAT WOULD CAUSE THE DEBT TO EQUITY RATIO TO EXCEED 1.0.

FORM 990, PART VI, SECTION B, LINE 11: THE COO/CFO WILL PRESENT THE COMPLETED 990 TO THE BOARD OF DIRECTORS FOR REVIEW BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C: DIRECTORS ANNUALLY SIGN CONFLICT OF INTEREST POLICY. ANNUAL PRESENTATION BY OUTSIDE LEGAL COUNSEL TO BOARD OF DIRECTORS ON CONFLICT OF INTEREST AND DUALITY INTERESTS.

EXPENSES $ 6265. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 4: THE BY-LAWS WERE AMENDED TO ADD A BOARD OF DIRECTORS NON-VOTING REPRESENTATIVE FROM THE VA. THE AMMENDMENT ALSO ADDED THE POTENTIAL FOR AT-LARGE DIRECTORS ON THE BOARD. LASTLY, THE BY-LAWS WERE AMENDED TO HAVE THE EXECUTIVE COMMITTEE MEMBERS LEAVE THEIR POSITIONS ON ALTERNATE YEARS WITH DIFFERENT TERMS TO ENSURE CONTINUITY.

FORM 990, PART VI, SECTION A, LINE 6: THE MEMBERS OF THE ACGME SHALL BE THE ABMS, AHA, AMA, AAMC, AND CMSS. THE ACGME SHALL HAVE ONE CLASS OF MEMBERSHIP.

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

FORM 990, PART VI, SECTION B, LINE 15: A COMPENSATION COMMITTEE EXISTS CONSISTING OF THE PUBLIC MEMBERS OF THE BOARD OF DIRECTORS, AND ANY OTHER DIRECTOR WITH NO AFFILIATION TO AN INSTITUTION SPONSORING A GRADUATE MEDICAL EDUCATION PROGRAM. THE COMPENSATION COMMITTEE REVIEWS INDEPENDENT COMPARISONS OF LIKE POSITIONS FOR THE CEO AND COO WITHIN THE INDUSTRY AND IN THE GEOGRAPHIC AREA. THESE COMPARISONS ARE REPORTED EVERY TWO YEARS. ADDITIONALLY, AN INDEPENDENT HUMAN RESOURCES CONSULTING FIRM (HEWITT) REVIEWS THE PROCESS TO ENSURE COMPLIANCE.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE ON ITS OWN WEBSITE. THE FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, SCHEDULE J-2, PART I

AMENDMENT TO 990 FOR OFFICER AND KEY EMPLOYEE COMPENSATION AND BENEFITS ADDITIONAL COMPENSATION AND EMPLOYEE BENEFITS FOR OFFICERS AND KEY EMPLOYEES WAS IDENTIFIED THAT WAS NOT REPORTED ON THE ORIGINAL VERSION OF THE 990. THE CHANGES WERE AS FOLLOWS:

JOHN NYLEN - COLUMN F INCREASED TO $50,746

THOMAS NASCA - COLUMN D INCREASED TO $853,082 AND COLUMN F INCREASED TO $92,557

JEANNE HEARD - COLUMN F INCREASED TO $51,616

TIMOTHY BRIGHAM - COLUMN F INCREASED TO $44,560

INGRID PHILIBERT - COLUMNG F INCREASED TO $25,235

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

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Department of the Treasury
Internal Revenue Service

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**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

FORM 990, PART IX, LINES 5,7,AND 8

AMENDMENT TO 990 FOR OFFICER AND KEY EMPLOYEE COMPENSATION AND BENEFITS

ADDITIONAL COMPENSATION AND EMPLOYEE BENEFITS FOR OFFICERS AND KEY EMPLOYEES WAS IDENTIFIED THAT WAS NOT REPORTED ON THE ORIGINAL VERSION OF THE 990. THE CHANGES WERE AS FOLLOWS:

LINE 5 COLUMN A - INCREASED TO $2,564,411

LINE 5 COLUMN B - INCREASED TO $2,564,411

LINE 7 COLUMN A - DECREASED TO $11,224,559

LINE 7 COLUMN B - DECREASED TO $10,021,463

LINE 8 COLUMN A - DECREASED TO $2,260,016

LINE 8 COLUMN B - DECREASED TO $2,260,016

FORM 990, SCHEDULE J, PART II

AMENDMENT TO 990 FOR OFFICER AND KEY EMPLOYEE COMPENSATION AND BENEFITS

ADDITIONAL COMPENSATION AND EMPLOYEE BENEFITS FOR OFFICERS AND KEY EMPLOYEES WAS IDENTIFIED THAT WAS NOT REPORTED ON THE ORIGINAL VERSION OF THE 990. THE CHANGES WERE AS FOLLOWS:

JOHN NYLEN - COLUMN C INCREASED TO $27,180 AND COLUMN E INCREASED TO $352,746.

THOMAS NASCA - COLUMN B(III) INCREASED TO $101,732 AND COLUMN C INCREASED TO $67,621 AND COLUMN E INCREASED TO $945,639

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

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OMB No 1545-0047

**2009**

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Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

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FORM 990, PART IX, LINES 5,7,AND 8

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

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▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

JEANNE HEARD - COLUMN C INCREASED TO $33,183 AND COLUMN E INCREASED TO $420,309

TIMOTHY BRIGHAM - COLUMN C INCREASED TO $23,760 AND COLUMN E INCREASED TO $308,553

INGRID PHILIBERT - COLUMN C INCREASED TO $22,317 AND COLUMN E INCREASED TO $273,207

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

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OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization: ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

Employer identification number: 36-3698130

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SCHEDULE R (Form 990)
Department of the Treasury
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047
**2009**
Open to Public Inspection

**Name of the organization** ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

**Employer identification number** 36-3698130

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33 )

| (a) Name, address, and EIN of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| ACGME INTERNATIONAL LLC - 27-0269723<br>515 N. STATE ST.<br>CHICAGO, IL 60610 | IMPROVE HEALTH CARE BY ASSESSING AND ADVANCING THE QUALITY OF RESIDENT PHYSI | ILLINOIS | 1,190,829. | 1,292,540. | ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION |
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**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year )

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity |
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SCHEDULE R (Form 990)
Department of the Treasury
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047
**2009**
**Open to Public Inspection**

**Name of the organization** ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION

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| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity |
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**Part III** **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No |
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**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
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**Part III** **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year )

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No |
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**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year )

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
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**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

| **Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule | | Yes | No |
|---|---|---|---|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | | |
| a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity | 1a | | |
| b Gift, grant, or capital contribution to other organization(s) | 1b | | |
| c Gift, grant, or capital contribution from other organization(s) | 1c | | |
| d Loans or loan guarantees to or for other organization(s) | 1d | | |
| e Loans or loan guarantees by other organization(s) | 1e | | |
| f Sale of assets to other organization(s) | 1f | | |
| g Purchase of assets from other organization(s) | 1g | | |
| h Exchange of assets | 1h | | |
| i Lease of facilities, equipment, or other assets to other organization(s) | 1i | | |
| j Lease of facilities, equipment, or other assets from other organization(s) | 1j | | |
| k Performance of services or membership or fundraising solicitations for other organization(s) | 1k | | |
| l Performance of services or membership or fundraising solicitations by other organization(s) | 1l | | |
| m Sharing of facilities, equipment, mailing lists, or other assets | 1m | | |
| n Sharing of paid employees | 1n | | |
| o Reimbursement paid to other organization for expenses | 1o | | |
| p Reimbursement paid by other organization for expenses | 1p | | |
| q Other transfer of cash or property to other organization(s) | 1q | | |
| r Other transfer of cash or property from other organization(s) | 1r | | |

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

| | (a) Name of other organization(s) | (b) Transaction type (a-r) | (c) Amount involved |
|---|---|---|---|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

| **Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule | | Yes | No |
|---|---|---|---|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | | |
| a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity | 1a | | |
| b Gift, grant, or capital contribution to other organization(s) | 1b | | |
| c Gift, grant, or capital contribution from other organization(s) | 1c | | |
| d Loans or loan guarantees to or for other organization(s) | 1d | | |
| e Loans or loan guarantees by other organization(s) | 1e | | |
| f Sale of assets to other organization(s) | 1f | | |
| g Purchase of assets from other organization(s) | 1g | | |
| h Exchange of assets | 1h | | |
| i Lease of facilities, equipment, or other assets to other organization(s) | 1i | | |
| j Lease of facilities, equipment, or other assets from other organization(s) | 1j | | |
| k Performance of services or membership or fundraising solicitations for other organization(s) | 1k | | |
| l Performance of services or membership or fundraising solicitations by other organization(s) | 1l | | |
| m Sharing of facilities, equipment, mailing lists, or other assets | 1m | | |
| n Sharing of paid employees | 1n | | |
| o Reimbursement paid to other organization for expenses | 1o | | |
| p Reimbursement paid by other organization for expenses | 1p | | |
| q Other transfer of cash or property to other organization(s) | 1q | | |
| r Other transfer of cash or property from other organization(s) | 1r | | |

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| | (a) Name of other organization(s) | (b) Transaction type (a-r) | (c) Amount involved |
|---|---|---|---|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37 )

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Are all partners section 501(c)(3) organizations? Yes | (d) No | (e) Share of end-of-year assets | (f) Disproportionate allocations? Yes | (f) No | (g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (h) General or managing partner? Yes | (h) No |
|---|---|---|---|---|---|---|---|---|---|---|
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**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37 )

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

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