



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public
Inspection

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
► The organization may have to use a copy of this return to satisfy state reporting requirements

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

B Check if applicable

X Address change

Name change

Initial return

Termination

Amended return

Application pending

Please use IRS label or print or type.
See Specific Instructions.

C Name of organization

COUNCIL OF EMERGENCY MEDICINE
RESIDENCY DIRECTORS

Number and street (or P O box, if mail is not delivered to street address)

244 KENT STREET

D Employer identification number

38-2918648

City or town, state or country, and ZIP + 4

PORTLAND MI 48875

E Telephone number
517-647-6400F Group Exemption
Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ►

I Website: ► WWW.CORDEM.ORG

J Tax-exempt status (check only one) — 501(c) (6) (insert no) 4947(a)(1) or 527

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 352,505

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	239,740
2 Program service revenue including government fees and contracts	2	91,900
3 Membership dues and assessments	3	12,820
4 Investment income	4	
5a Gross amount from sale of assets other than inventory	5a	
b Less cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
b Less direct expenses other than fundraising expenses		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a Gross sales of inventory, less returns and allowances	7a	
b Less cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
8 Other revenue (describe ► See Statement 2)	7c	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	8	8,045
	9	352,505
10 Grants and similar amounts paid (attach schedule)	10	
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	64,304
14 Occupancy, rent, utilities, and maintenance	14	
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe ► See Statement 3)	16	241,786
17 Total expenses. Add lines 10 through 16	17	306,090
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	46,415
19 Net assets or fund balances at beginning of year (from line 27 column (A)) (must agree with end-of-year figure reported on prior year's return) NOV 15 2010	19	316,903
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year—Combine lines 18 through 20	21	363,318

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	423,796	22 423,164
23 Land and buildings		23
24 Other assets (describe ► See Statement 4)	6,335	24 17,110
25 Total assets	430,131	25 440,274
26 Total liabilities (describe ► See Statement 5)	113,228	26 76,956
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	316,903	27 363,318

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990-EZ (2009)

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

What is the organization's primary exempt purpose?

See Statement 6

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 MEETINGS AND CONFERENCES CONCERNED WITH THE PRACTICE OF
EMERGENCY MEDICINE AND FACULTY DEVELOPMENT BENEFITING
APPROXIMATELY 435 REGISTRANTS.

(Grants \$) If this amount includes foreign grants, check here

▶

28a

29 COUNCIL PREPARES AND DISSEMINATES INFORMATION TO MEMBERS
REGARDING THE INSTRUCTION OF RESIDENTS IN EMERGENCY
MEDICINE TRAINING PROGRAMS.

(Grants \$) If this amount includes foreign grants, check here

29a

30 COUNCIL MEMBERS DEVELOP AND SHARE CURRICULUM DOCUMENTS, EVALUATIONS, TESTING RESOURCES, CASES AND OTHER TOOLS TO IMPROVE RESIDENT EDUCATION IN EMERGENCY MEDICINE.

(Grants \$) If this amount includes foreign grants, check here

▶

30a

31 Other program services (attach schedule)
(Grants \$) If this amount includes foreign grants, check here

1

32

Part IV List of Officers, Directors, Trustees, and Key Employees

148

52

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

Part V Other Information (Note the statement requirements in the instructions for Part V.)

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity Yes No
33

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes Yes No
34

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T Yes No
35a

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? Yes No
35b

b If "Yes," has it filed a tax return on Form 990-T for this year? Yes No
36

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N Yes No
36

37a Enter amount of political expenditures, direct or indirect, as described in the instr ► 37a |
37b

b Did the organization file Form 1120-POL for this year? Yes No
38a

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return? Yes No
38b

b If "Yes," complete Schedule L, Part II and enter the total amount involved Yes No
39

a Initiation fees and capital contributions included on line 9 Yes No
39a

b Gross receipts, included on line 9, for public use of club facilities Yes No
39b

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____ Yes No
40b

b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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 Yes No
40c

c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 Yes No
40d

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization Yes No
40e

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8868-T Yes No
41

41 List the states with which a copy of this return is filed ► **None** Yes No

42a The organization's books are in care of ► **BARBARA MULDER**Telephone no ► **517-647-6400****244 KENT STREET**Located at ► **PORTLAND, MI**ZIP + 4 ► **48875**

b 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)? Yes No
42b

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.**

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ► _____ Yes No
42c

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 |

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ Yes No
44

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ Yes No
45

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46	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	Yes	No		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	46			
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	47			
49a	Did the organization make any transfers to an exempt non-charitable related organization?	48			
b	If "Yes," was the related organization a section 527 organization?	49a			
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None".	49b			
	(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000

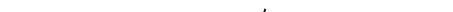
▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

Sign Here	<p>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</p> <p> Barbara A. Mulder - Allman</p> <p> Barbara A. Mulder - Allman</p> <p>11/8/10</p> <p>Date</p>	
--------------	--	--

Type or print name and title		Date	Check if self-employed	Preparer's Identifying Number (See instr)
Paid Preparer's Use Only	Preparer's signature		<input type="checkbox"/>	P00279967
	Firm's name (or yours if self-employed).	LAYTON & RICHARDSON, P.C.		
	address, and ZIP + 4	1000 COOLIDGE RD EAST LANSING, MI 48823-2469		
		EIN	38-2024865	
		Phone	517-332-1900	

May the IRS discuss this return with the preparer shown above? See instructions

Form 990-EZ (2008)

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
DUES	\$ 91,900
Total	\$ <u>91,900</u>

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
Miscellaneous	\$ 8,045
Total	\$ <u>8,045</u>

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
POSTAGE AND SHIPPING	361
PRINTING	507
OFFICE EXPENSE	264
NEWSLETTER: PRINT. & POSTAGE	478
JOURNAL	8,240
Information Technology	2,421
Conferences/Meetings	194,105
Insurance	1,962
DUES AND SUBSCRIPTIONS	630
MERCHANT FEES	6,146
MISCELLANEOUS	1,295
INTERNET QA SUB	21,000
CONFERENCE CALLS	527
CONTRIBUTIONS	500
LEGAL FEES	770
REPRESENTATIVE SUPPORT	1,362
CE/CONFERENCE STAFF	1,170
TEMP STAFF	48
Total	\$ <u>241,786</u>

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	\$ 1,103	\$ 455
Prepaid Expenses and Deferred Charges	<u>5,232</u>	<u>16,655</u>
	<u>6,335</u>	<u>17,110</u>

Federal Statements**Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 2,048	\$ 51,471
Deferred Revenue	111,180	25,485
	<u>113,228</u>	<u>76,956</u>

Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description**

TO ENCOURAGE THE RESEARCH, STUDY AND TEACHING OF EMERGENCY MEDICINE.

Form **8868**
(Rev April 2009)Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

► Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete

Part I only

►

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization COUNCIL OF EMERGENCY MEDICINE RESIDENCY DIRECTORS	Employer identification number 38-2918648
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions PO BOX 80198	
	City, town or post office, state, and ZIP code For a foreign address, see instructions LANSING MI 48908	

Check type of return to be filed (file a separate application for each return)

Form 990
 Form 990-BL
 Form 990-EZ
 Form 990-PF

Form 990-T (corporation)
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 990-T (trust other than above)
 Form 1041-A

Form 4720
 Form 5227
 Form 6069
 Form 8870

- The books are in the care of ► **BARBARA MULDER**

Telephone No. ► **517-485-5484** FAX No ►
 • If the organization does not have an office or place of business in the United States, check this box
 • If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension will cover

►

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► calendar year **2009** or
 ► tax year beginning _____ and ending _____

2 If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev 4-2009)

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization COUNCIL OF EMERGENCY MEDICINE RESIDENCY DIRECTORS	Employer identification number 38-2918648
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 80198	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions LANSING MI 48908	

Check type of return to be filed (File a separate application for each return):

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ► **BARBARA MULDER**

Telephone No. ► **517-485-5484** FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is

for the whole group, check this box ► If it is for part of the group, check this box ► and attach a

list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **11/15/10**

5 For calendar year **2009**, or other tax year beginning _____ and ending _____

6 If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period

7 State in detail why you need the extension

Additional time is requested to gather information to prepare a complete and accurate return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► *Kathryn N. Lawton*

Title ► *C.P.A.*

Date ► **8/13/10**

Form 8868 (Rev. 4-2009)