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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 01-01-2009 and ending 12-31-2009**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization: GEMOLOGICAL INSTITUTE OF AMERICA INC  
 Doing Business As:  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 5345 ARMADA DRIVE  
 City or town, state or country, and ZIP + 4: CARLSBAD, CA 920084602

**D** Employer identification number: 95-3797687  
**E** Telephone number: (760) 603-4000  
**G** Gross receipts \$ 231,521,376

**F** Name and address of principal officer:  
 David J Tearle  
 5345 ARMADA DRIVE  
 CARLSBAD, CA 920084602

**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 GIA EDU

**K** Form of organization:  Corporation  Trust  Association  Other  
**L** Year of formation: 1931 **M** State of legal domicile: CA

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities See Schedule O for Organization Mission Statement		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	18
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	16
	<b>5</b>	Total number of employees (Part V, line 2a)	<b>5</b>	1,349
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	22
	<b>7a</b>	Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	998,360
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	-819,552	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	498,634	777,916
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	143,554,378	102,085,839
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-3,643,342	-3,843,624
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-105,782	1,312,771
	<b>12</b>		140,303,888	100,332,902
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	364,002	373,026
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		0
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	94,527,391	59,687,213
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		0
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) <u>36,591</u>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	54,922,600	37,326,880
<b>18</b>	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	149,813,993	97,387,119	
<b>19</b>	Revenue less expenses Subtract line 18 from line 12	-9,510,105	2,945,783	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	244,425,899	240,303,843
	<b>22</b>	Net assets or fund balances Subtract line 21 from line 20	86,108,611	63,859,430
<b>22</b>		158,317,288	176,444,413	

**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.

Signature of officer: \_\_\_\_\_ Date: 2010-11-11  
 David J Tearle VP & CFO  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: DELOITTE TAX LLP, 655 WEST BROADWAY SUITE 700, SAN DIEGO, CA 921018590  
 Preparer's identifying number (see instructions): \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no: (619) 232-6500

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

**Part III Statement of Program Service Accomplishments**

**1** Briefly describe the organization's mission

See Schedule O for Organization Mission Statement

**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

**4a** (Code ) (Expenses \$ 16,239,071 including grants of \$ 373,026 ) (Revenue \$ 12,377,700 )  
EDUCATION See Schedule O for description of exempt purpose achievements

**4b** (Code ) (Expenses \$ 69,623,476 including grants of \$ ) (Revenue \$ 89,310,216 )  
LABORATORY See Schedule O for description of exempt purpose achievements

**4c** (Code ) (Expenses \$ 4,108,468 including grants of \$ ) (Revenue \$ 397,923 )  
RESEARCH & PUBLICATIONS See Schedule O for description of exempt purpose achievements

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** **Total program service expenses** \$ 89,971,015

Part IV Checklist of Required Schedules

Table with 3 main columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 20 regarding organizational requirements and reporting.

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

<b>21</b>	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? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . . <input checked="" type="checkbox"/>	<b>21</b>		No
<b>22</b>	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? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . . <input checked="" type="checkbox"/>	<b>22</b>	Yes	
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . . <input checked="" type="checkbox"/>	<b>23</b>	Yes	
<b>24a</b>	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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .	<b>24a</b>		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . . <input checked="" type="checkbox"/>	<b>25a</b>		No
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i> . . . . . <input checked="" type="checkbox"/>	<b>25b</b>		No
<b>26</b>	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? <i>If "Yes," complete Schedule L, Part II</i> . . . . . <input checked="" type="checkbox"/>	<b>26</b>		No
<b>27</b>	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? <i>If "Yes," complete Schedule L, Part III</i> . . . . . <input checked="" type="checkbox"/>	<b>27</b>		No
<b>28</b>	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)			
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <input checked="" type="checkbox"/>	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <input checked="" type="checkbox"/>	<b>28b</b>		No
<b>c</b>	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 owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <input checked="" type="checkbox"/>	<b>28c</b>	Yes	
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> <input checked="" type="checkbox"/>	<b>29</b>	Yes	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . . <input checked="" type="checkbox"/>	<b>30</b>		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . . <input checked="" type="checkbox"/>	<b>31</b>		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . . <input checked="" type="checkbox"/>	<b>33</b>	Yes	
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . . <input checked="" type="checkbox"/>	<b>34</b>	Yes	
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input checked="" type="checkbox"/>	<b>35</b>	Yes	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input checked="" type="checkbox"/>	<b>36</b>	Yes	
<b>37</b>	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? <i>If "Yes," complete Schedule R, Part VI</i> <input checked="" type="checkbox"/>	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes	

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .		
	<b>1a</b> 82		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		
	<b>1c</b>		
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .		
	<b>2a</b> 1,349		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) . . . . .	Yes	
<b>2b</b>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	Yes	
<b>3a</b>			
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	Yes	
<b>3b</b>			
<b>4a</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	
<b>4a</b>			
<b>b</b>	If "Yes," enter the name of the foreign country TW, IN, HK, UK, BE, TH, SZ, SF, BC, AE See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts . . . . .		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		No
<b>5a</b>			
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		No
<b>5b</b>			
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		
<b>5c</b>			
<b>6a</b>	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? . . . . .		No
<b>6a</b>			
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . .		No
<b>7a</b>			
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		No
<b>7c</b>			
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		No
<b>7e</b>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		No
<b>7f</b>			
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>7g</b>			
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		
<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>9a</b>			
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (18); 1b Enter the number of voting members that are independent (16); 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? (No); 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? (No); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (No); 6 Does the organization have members or stockholders? (No); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (No); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 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 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (Yes); 10b 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? (Yes); 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11A Describe in Schedule O the process, if any, used by the organization to review the Form 990; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (Yes); 13 Does the organization have a written whistleblower policy? (Yes); 14 Does the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); 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? (No); 16b 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?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (AL, CO, KY, MN, NC, OR, UT, AK, CT, ME, NH, OH, PA, VA, AZ, GA, MD, NJ, OK, RI, WV, AR, HI, NM, FL, SC, WI, CA, IL, MI, NY, MS, TN, MA); 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply: [ ] Own website, [ ] Another's website, [x] Upon request; 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: David J Tearle, 5345 Armada Drive, Carlsbad, CA 920084602, (760) 603-4000.



<b>1b Total</b>	2,954,803	0	142,404
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**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 **48**

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

**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
DLA PIPER US LLP 401 B STREET SUITE 1700 SAN DIEGO, CA 92101	LEGAL	1,749,236
ACG OF BOSTON LLC 745 BOYLSTON STREET BOSTON, MA 02116	OPERATIONAL CONSULTING	701,264
deloitte tax LLP po BOX 2079 CAROL STREAM, IL 60132	accOUNTING AND TAX	676,224
wordpak 8369 vickers street san DIEGO, CA 92111	consulting services	355,887
DELOITTE & TOUCHE LLP 655 w broadway suite 700 san DIEGO, CA 92101	AUDITING AND ACCOUNTING	254,737

**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 **6**

**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			
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b>							
	<b>b</b>	Membership dues . . . . . <b>1b</b>							
	<b>c</b>	Fundraising events . . . . . <b>1c</b>							
	<b>d</b>	Related organizations . . . . . <b>1d</b>	340,000						
	<b>e</b>	Government grants (contributions) . . . . . <b>1e</b>							
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . . <b>1f</b>	437,916						
	<b>g</b>	Noncash contributions included in lines 1a-1f \$ 186,464							
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		777,916					
<b>Program Service Revenue</b>	<b>2a</b>	Gemological Laboratory	541,900	89,310,216	89,310,216				
	<b>b</b>	Tuition & Fees	611,600	12,377,700	12,377,700				
	<b>c</b>	Gemology Publications	511,120	397,923	397,923				
	<b>d</b>								
	<b>e</b>								
	<b>f</b>	All other program service revenue							
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		102,085,839					
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest and other similar amounts) . . . . .		2,645,138		2,645,138			
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . .							
	<b>5</b>	Royalties . . . . .		10,134		10,134			
	<b>6a</b>	<b>b</b>	<b>c</b>	<b>d</b>	(i) Real	(ii) Personal			
					Gross Rents				
					Less rental expenses				
					Rental income or (loss)				
	<b>d</b>	Net rental income or (loss) . . . . .							
	<b>7a</b>	<b>b</b>	<b>c</b>	<b>d</b>	(i) Securities	(ii) Other			
					Gross amount from sales of assets other than inventory	122,773,697	571,153		
					Less cost or other basis and sales expenses	129,754,645	78,967		
					Gain or (loss)	-6,980,948	492,186		
<b>d</b>	Net gain or (loss) . . . . .		-6,488,762	43,978	-6,532,740				
<b>8a</b>	<b>b</b>	<b>c</b>		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .					
				Less direct expenses . . . . .					
				Net income or (loss) from fundraising events . . . . .					
<b>9a</b>	<b>b</b>	<b>c</b>		Gross income from gaming activities See Part IV, line 19 . . . . .					
				Less direct expenses . . . . .					
				Net income or (loss) from gaming activities . . . . .					
<b>10a</b>	<b>b</b>	<b>c</b>		Gross sales of inventory, less returns and allowances . . . . .					
				Less cost of goods sold . . . . .	2,156,890	1,354,862			
				Net income or (loss) from sales of inventory . . . . .	802,028	802,028			
Miscellaneous Revenue		Business Code							
<b>11a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e</b>	Miscellaneous Income	900,099	367,999	28,424	339,575
					net management fee	900,099	123,930	123,930	
					refunds	900,099	8,680		8,680
					All other revenue . . . . .				
					<b>Total.</b> Add lines 11a-11d . . . . .		500,609		
<b>12</b>	<b>Total revenue.</b> See Instructions . . . . .		100,332,902	102,085,839	998,360	-3,529,213			

**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
<b>1</b>	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	120	120		
<b>2</b>	Grants and other assistance to individuals in the U S See Part IV, line 22	287,022	287,022		
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	85,884	85,884		
<b>4</b>	Benefits paid to or for members				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	2,172,552	1,331,815	840,737	
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages	46,979,227	46,197,729	750,932	30,566
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .				
<b>9</b>	Other employee benefits . . . . .	6,548,753	6,331,862	216,891	
<b>10</b>	Payroll taxes . . . . .	3,986,681	3,907,628	76,604	2,449
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .				
<b>b</b>	Legal . . . . .	1,415,588		1,415,588	
<b>c</b>	Accounting . . . . .	269,684		269,684	
<b>d</b>	Lobbying . . . . .				
<b>e</b>	Professional fundraising See Part IV, line 17 . . . . .				
<b>f</b>	Investment management fees . . . . .				
<b>g</b>	Other . . . . .	6,257,043	5,542,935	713,580	528
<b>12</b>	Advertising and promotion . . . . .	2,317,354	2,317,354		
<b>13</b>	Office expenses . . . . .	5,285,392	4,943,901	341,475	16
<b>14</b>	Information technology . . . . .	190,903	190,903		
<b>15</b>	Royalties . . . . .	3,600	3,600		
<b>16</b>	Occupancy . . . . .	4,788,797	4,752,151	36,646	
<b>17</b>	Travel . . . . .	879,797	771,295	108,502	
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b>	Conferences, conventions, and meetings . . . . .	385,429	351,329	34,100	
<b>20</b>	Interest . . . . .	1,458,328		1,458,328	
<b>21</b>	Payments to affiliates . . . . .				
<b>22</b>	Depreciation, depletion, and amortization . . . . .	6,268,751	6,091,777	173,942	3,032
<b>23</b>	Insurance . . . . .	1,033,790	905,491	128,299	
<b>24</b>	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 )				
<b>a</b>	Furniture and Equipment	2,487,957	2,487,957	0	0
<b>b</b>	Maintenance	377,428	377,102	326	0
<b>c</b>	Tools & Instruments	136,417	135,032	1,385	0
<b>d</b>	Recruiting Expense	53,656	44,540	9,116	0
<b>e</b>	Stones & METALS	4,171	4,171	0	0
<b>f</b>	All other expenses	3,712,795	2,909,417	803,378	
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	97,387,119	89,971,015	7,379,513	36,591
<b>26</b>	<b>Joint costs.</b> Check here <input type="checkbox"/> 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)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,055,303	<b>1</b>	5,838,460
	<b>2</b> Savings and temporary cash investments . . . . .	13,639,936	<b>2</b>	8,032,063
	<b>3</b> Pledges and grants receivable, net . . . . .	2,256,977	<b>3</b>	1,554,949
	<b>4</b> Accounts receivable, net . . . . .	18,043,725	<b>4</b>	39,597,648
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> 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 . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	4,507,675	<b>8</b>	3,643,581
	<b>9</b> Prepaid expenses and deferred charges . . . . .	1,153,484	<b>9</b>	1,212,518
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D . . . . .	130,838,311		
	<b>b</b> Less accumulated depreciation . . . . .	62,150,761	<b>10c</b>	68,687,550
	<b>11</b> Investments—publicly traded securities . . . . .	69,613,153	<b>11</b>	72,677,020
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	59,592,741	<b>15</b>	39,060,054
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	244,425,899	<b>16</b>	240,303,843	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	6,243,897	<b>17</b>	4,110,142
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	5,490,586	<b>19</b>	5,283,374
	<b>20</b> Tax-exempt bond liabilities . . . . .	31,230,000	<b>20</b>	29,885,000
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .	43,144,128	<b>25</b>	24,580,914
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	86,108,611	<b>26</b>	63,859,430
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	145,091,460	<b>27</b>	163,017,211
	<b>28</b> Temporarily restricted net assets . . . . .	1,515,655	<b>28</b>	1,448,382
	<b>29</b> Permanently restricted net assets . . . . .	11,710,173	<b>29</b>	11,978,820
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	158,317,288	<b>33</b>	176,444,413	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	244,425,899	<b>34</b>	240,303,843	

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . .		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .	Yes	
<b>2c</b>	If "Yes," to 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 . . . .	Yes	
<b>2d</b>	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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
<b>3a</b>	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? . . . . .	Yes	
<b>3b</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 . . .	Yes	

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

**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 **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?  
 (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 the supported organization?  
 (ii) a family member of a person described in (i) above?  
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

(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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 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
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public Support.</b> 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
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income (Explain in Part IV ) Do not include gain or loss from the sale of capital assets						
<b>11 Total support</b> (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 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 for 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 the 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 IRC 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
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11 and 12)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2009</b> (line 10c column (f) divided by line 13 column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2008</b> Schedule A, Part III, line 17	<b>18</b>	

**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

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**Part IV** **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

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**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 95-3797687  
**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Donna M Baker President	40 00	X		X				352,591	0	18,081
Rodney C Ewing Governor	1 00	X						0	0	0
Jeffrey H Fischer Governor	1 00	X						0	0	0
John A Green Governor	1 00	X						0	0	0
Susan Jacques Governor	1 00	X						0	0	0
Dione D Kenyon Governor	1 00	X						0	0	0
Frederick N Levinger Governor	1 00	X						0	0	0
Anna Martin Governor	1 00	X						0	0	0
Roland Naftule Governor	1 00	X						0	0	0
Glenn R Nord Governor	1 00	X						0	0	0
James P Shinehouse Governor	1 00	X						0	0	0
Hank B Siegel Governor	1 00	X						0	0	0
Timothy Stripe Governor	1 00	X						0	0	0
Aron Suna Governor	1 00	X						0	0	0
Ephraim Zion Governor	1 00	X						0	0	0
Matthew G Stuller GOVernor	1 00	X						0	0	0
PAUL KREUTZ Governor	1 00	X						0	0	0
STEVE RELYEA GOVernor	1 00	X						0	0	0
Thomas Moses Senior Vice President	40 00			X				304,892	0	11,141
Robert Buscher Treasurer	40 00			X				206,034	0	13,512
david tearle VP & CFO	40 00			X				77,577	0	4,520
JF Ellis VP, Exec Project Advisor	40 00				X			153,011	0	2,080
Linda L Scholl VP, Human Resources	40 00				X			206,508	0	3,550
Kathryn Kimmel VP & Chief Mktg O fficer	40 00				X			194,756	0	4,159
Tawfic E Farah VP, International Ops	40 00				X			204,535	0	6,199

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Phillip M Yantzer VP, Laboratory Services	40 00				X			155,988	0	13,512
Bruce F Lanzl VP, Grading Lab Ops	40 00				X			159,519	0	9,262
cynthia sanders VP, Corp Srvcs	40 00				X			157,141	0	3,867
Donald Foster Chief Info Officer	40 00					X		168,102	0	13,512
Sabra Norris Officer, Chief Lab Bus	40 00					X		158,402	0	3,867
Timothy Thomas Director, Tech-Instrumen	40 00					X		156,086	0	12,131
John King Officer, Chief Quality	40 00					X		158,690	0	9,499
duncan l pay director, course dvlp	40 00					X		140,971	0	13,512

**Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses**

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Furniture and Equipment	2,487,957	2,487,957	0	0
Maintenance	377,428	377,102	326	0
Tools & Instruments	136,417	135,032	1,385	0
Recruiting Expense	53,656	44,540	9,116	0
Stones & METALS	4,171	4,171	0	0

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2009

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number 95-3797687

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?

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, 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-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?
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 170(h)(4)(B)(ii)?
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 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 the 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
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**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
<b>1a</b> Beginning of year balance . . . . .	53,275,261	70,869,286			
<b>b</b> Contributions . . . . .	268,637	145,033			
<b>c</b> Investment earnings or losses . . . . .	7,754,949	-17,502,143			
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	218,630	236,915			
<b>g</b> End of year balance . . . . .	61,080,217	53,275,261			

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

- a** Board designated or quasi-endowment  79.700 %
- b** Permanent endowment  19.600 %
- c** Term endowment  0.700 %

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

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

**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
<b>1a</b> Land . . . . .		13,227,037		13,227,037
<b>b</b> Buildings . . . . .		58,839,360	20,710,042	38,129,318
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .		20,420,887	12,985,757	7,435,130
<b>e</b> Other . . . . .		38,351,027	28,454,962	9,896,065
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				68,687,550



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

<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b>	
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b>	
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b>	
<b>5</b>	Donated services and use of facilities	<b>5</b>	
<b>6</b>	Investment expenses	<b>6</b>	
<b>7</b>	Prior period adjustments	<b>7</b>	
<b>8</b>	Other (Describe in Part XIV)	<b>8</b>	
<b>9</b>	Total adjustments (net) Add lines 4 - 8	<b>9</b>	
<b>10</b>	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	<b>10</b>	

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12) . . . . .	<b>5</b>	

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

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

**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, 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.

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	GIA uses endowment funds for activities pursuant to the Institute's mission, which is summarized in the response to Part III, Item 1
Part X	Description of Uncertain Tax Positions Under FIN 48	GIA adopted FASB ASC No 740-10, Accounting for Income Taxes, formerly FASB Interpretation No 48, Accounting for Uncertainty in Income Taxes - an interpretation of FASB Statement No 109, on January 1, 2007. GIA did not recognize a change in liability for unrecognized tax benefits upon adoption (the difference between a tax position taken, or expected to be taken, in a tax return and the benefit recognized and measured in the consolidated financial statements). As of the date of adoption through December 31, 2009, GIA had no liability for unrecognized tax benefits.

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

**Schools**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
GEMOLOGICAL INSTITUTE OF AMERICA INC

**Employer identification number**

95-3797687

		YES	NO
<b>1</b>	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
<b>2</b>	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
<b>3</b>	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. See Schedule O for description of nondiscrimination policy	Yes	
<b>4</b>	Does the organization maintain the following?		
<b>4a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
<b>4b</b>	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
<b>4c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
<b>4d</b>	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Schedule O (Form 990)	Yes	
<b>5</b>	Does the organization discriminate by race in any way with respect to		
<b>5a</b>	Students' rights or privileges?		No
<b>5b</b>	Admissions policies?		No
<b>5c</b>	Employment of faculty or administrative staff?		No
<b>5d</b>	Scholarships or other financial assistance?		No
<b>5e</b>	Educational policies?		No
<b>5f</b>	Use of facilities?		No
<b>5g</b>	Athletic programs?		No
<b>5h</b>	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990)		No
<b>6a</b>	Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
<b>6b</b>	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990)		No
<b>7</b>	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990)	Yes	

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2009

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

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? [X] 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)

Table with 6 columns: (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. Rows include South Asia, Europe (including Iceland and Greenland), South America, and Totals.







Schedule I (Form 990)

OMB No 1545-0047

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

2009

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number 95-3797687

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?
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.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code 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.

Summary table with 2 rows: 2 Enter total number of section 501(c)(3) and government organizations (0), 3 Enter total number of other organizations (0).



**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
GEMOLOGICAL INSTITUTE OF AMERICA INC

**Employer identification number**  
95-3797687

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax idemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax idemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)									
<p><b>1b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain</p>	Yes									
<p><b>2</b> 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?</p>	Yes									
<p><b>3</b> 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</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> 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</p>										
<p><b>a</b> Receive a severance payment or change-of-control payment?</p>		No								
<p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>		No								
<p><b>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</b></p>										
<p><b>5</b> 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</p>										
<p><b>a</b> The organization?</p>		No								
<p><b>b</b> Any related organization? If "Yes," to line 5a or 5b, describe in Part III</p>		No								
<p><b>6</b> 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</p>										
<p><b>a</b> The organization?</p>		No								
<p><b>b</b> Any related organization? If "Yes," to line 6a or 6b, describe in Part III</p>		No								
<p><b>7</b> 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</p>		No								
<p><b>8</b> 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</p>		No								
<p><b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</p>										

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

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

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

(A) Name		(B) Breakdown of 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				
Donna M Baker	(i)	308,201	0	44,390	0	18,081	370,672	0
	(ii)	0	0	0	0	0	0	0
Thomas Moses	(i)	268,622	0	36,270	0	11,141	316,033	0
	(ii)	0	0	0	0	0	0	0
Robert Buscher	(i)	197,353	0	8,681	0	13,512	219,546	0
	(ii)	0	0	0	0	0	0	0
JF Ellis	(i)	148,059	0	4,952	0	2,080	155,091	0
	(ii)	0	0	0	0	0	0	0
Linda L Scholl	(i)	188,509	0	17,999	0	3,550	210,058	0
	(ii)	0	0	0	0	0	0	0
Kathryn Kimmel	(i)	175,451	0	19,305	0	4,159	198,915	0
	(ii)	0	0	0	0	0	0	0
Tawfic E Farah	(i)	177,104	0	27,431	0	6,199	210,734	0
	(ii)	0	0	0	0	0	0	0
Phillip M Yantzer	(i)	145,314	0	10,674	0	13,512	169,500	0
	(ii)	0	0	0	0	0	0	0
Bruce F Lanzl	(i)	148,258	0	11,261	0	9,262	168,781	0
	(ii)	0	0	0	0	0	0	0
cynthia sanders	(i)	144,264	0	12,877	0	3,867	161,008	0
	(ii)	0	0	0	0	0	0	0
Donald Foster	(i)	158,827	0	9,275	0	13,512	181,614	0
	(ii)	0	0	0	0	0	0	0
Sabra Norris	(i)	147,962	0	10,440	0	3,867	162,269	0
	(ii)	0	0	0	0	0	0	0
Timothy Thomas	(i)	149,900	0	6,186	0	12,131	168,217	0
	(ii)	0	0	0	0	0	0	0
John King	(i)	147,429	0	11,261	0	9,499	168,189	0
	(ii)	0	0	0	0	0	0	0
duncan l pay	(i)	134,569	0	6,402	0	13,512	154,483	0
	(ii)	0	0	0	0	0	0	0

**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.

Identifier	Return Reference	Explanation
	Part I, Line 1a	As provided in the GIA Employee Handbook, GIA provides to all employees on a one-time basis, reimbursement up to \$100 of the employee's health club or fitness program membership fee. GIA will only reimburse the employee once receipts are submitted. This reimbursement is available to all employees.

**Schedule L**  
(Form 990 or 990-EZ)

**Transactions with Interested Persons**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
GEMOLOGICAL INSTITUTE OF AMERICA INC

**Employer identification number**  
95-3797687

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501 (c)(4) organizations only).  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ _____				
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ _____				

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To From		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
					Yes	No	Yes	No	Yes	No
Total . . . . . ▶ \$ _____										

**Part III Grants or Assistance Benefitting Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
See Schedule O		293,392			No

SCHEDULE M (Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Row 18 shows Collectibles with 10 contributions and 186,464 FMV.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 3

Table with 3 columns: Question, Yes, No. Contains questions 30a, 31, 32a, and 33 regarding contribution reporting and policies.

**Part II**

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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Schedule M (Form 990) 2009

**SCHEDULE O**  
(Form 990)

**Supplemental Information to Form 990**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

<b>Name of the organization</b> GEMOLOGICAL INSTITUTE OF AMERICA INC	<b>Employer identification number</b> 95-3797687
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Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		The Board of Governors delegates the detailed review and approval of Form 990 to a 990 Review Team. The 990 Review Team consists of GIA President / CEO and Governor, its Vice President and Chief Financial Officer, its Vice President and Chief Marketing Officer, GIA's outside counsel specializing in non-profit tax, Director of Global Corporate Compliance, and Tax Director of GIA. The 990 Review Team schedules a meeting with the firm that prepares the Form 990 to conduct a detailed review. The firm responds to any outstanding questions or concerns raised by the 990 Review Team. Once the Review Team completes its detailed review, the Form 990 is available to the Board of Governors prior to its filing with the IRS.
Form 990, Part VI, Section B, line 12c		The Institute regularly and consistently monitors and enforces compliance with its conflict of interest policies through annual circulation of a conflict of interest questionnaire which is completed and signed by all members of the board of governors, officers, and members of executive management. In addition, GIA requires all employees (including those of GIA and its international affiliates) to review its Code of Conduct, as it may be augmented by GIA from time to time, and to acknowledge by signature adherence to its ethical standards, including its conflict of interest policies, as a condition of employment. The legal department reviews contractual relationships entered into by the organization and is responsible for monitoring conflicts of interest as reported through disclosures and by other means. Further, it is incumbent upon all of the aforementioned parties to disclose any conflicts of interest in the course of the year.
Form 990, Part VI, Section B, line 15		The Board of Governors Executive Committee meets annually in November to review the Officer compensation and to set the pay rate for the subsequent year. GIA retained the services of The Hay Group, international compensation and benefits consultants, which distribute periodic market pay comparisons of comparable jobs to those of GIA Officers. This information is provided to the Board Executive Committee for review and use. In the interim years between comprehensive market studies, GIA obtains such market data as average merit increases from the Hay Group and also takes the CPI into consideration.
Form 990, Part VI, Section C, line 19		GIA's Employee Code of Conduct, which includes a section on Conflicts of Interest, is posted on GIA's website. This Code governs employees of GIA and its global subsidiaries. Financial statements are incorporated into the form 990, which, of course, is available to the public. The Institute's governing documents are also available to the public upon request.
Form 990, Page 1, Line 1, Organization Mission Statement		The Institute's mission and most significant activities are (A) operating a school providing education and granting diplomas in gemology and related areas, (B) protecting the public from misrepresentation pertaining to gems, deterring gem theft, assisting in the recovery of stolen property and prosecution of criminals, and promoting state of the art research into the techniques by which gems are modified technologically or manufactured synthetically and as imitations of gems, and (C) supporting, performing, and publishing scientific research and analysis related to gems and gemology and learning in related fields.
Form 990, PAGE 1, ITEM L, Year of Formation		The Gemological Institute of America was established in 1931 by Robert M. Shipley who introduced correspondence courses in the same year. Subsequently, GIA corporations were formed in Ohio and in California. The current Gemological Institute of America, Inc., which is a California public benefit corporation, is the successor to the California corporation initially incorporated in 1982, which in turn is the successor to the Ohio corporation incorporated in 1943.
Form 990, Part III, Line 1, Organization Mission Statement		The Institute's mission and most significant activities are (A) operating a school providing education and granting diplomas in gemology and related areas, (B) protecting the public from misrepresentation pertaining to gems, deterring gem theft, assisting in the recovery of stolen property and prosecution of criminals, and promoting state of the art research into the techniques by which gems are modified technologically or manufactured synthetically and as imitations of gems, and (C) supporting, performing, and publishing scientific research and analysis related to gems and gemology and learning in related fields.
Form 990, Part III, Lines 4a		<b>EDUCATION</b> GIA offers a comprehensive gemology curriculum at the Institute's California and New York campuses, and through international subsidiaries in India, Thailand, Hong Kong, England, South Africa, Botswana, Dubai, and Taiwan, and licensees in Italy, Korea and Russia. Distance education courses are distributed domestically and internationally in a variety of languages. In 2009, total enrollments were 9,457, comprising 2,432 On-Campus, and 7,025 Distance-education enrollments. GIA's educational offerings cover the gamut of gemology subjects, including, but not limited to: (a) the use of gemological instruments, (b) the optical and physical properties of diamonds, gemstones, pearls and other natural organic gem materials, (c) synthetic diamonds and diamond simulants, (d) detection of fracture-filled diamonds and synthetic diamonds, (e) determination of color, clarity, cut, and carat weight of diamonds, (f) application of FTC guidelines for jewelry transactions, (g) detection of synthetic, treated, imitation or assembled colored gem materials, and (h) detection of cultured, imitation, assembled and treated pearls. A Graduate Gemologist (GG) diploma from GIA is recognized around the globe as a key credential in the gemological world. All students enrolled through U.S. campuses pay the same tuition for the same curricula, except that a corporate discount is available to organizations enrolling multiple students. In 2003, in response to a growing need for quality science courses for children, GIA created the junior gemologist program. The junior gemologist program teaches gemology, geology and mineralogy to local students and youth groups, with instruction provided by the Institute's instructors and members of the gem and jewelry industry. The material is presented in an interactive and scientific workshop that includes hands-on training with gemological instruments and equipment. In 2009, approximately 3,576 students attended the junior gemologist program. GIA hosts a Jewelry Career Fair and Open House at its campus in California on an annual basis, and for the second consecutive year, hosted a "Mini Jewelry Career Fair" at the Venetian Conference Center in Las Vegas. The free events are held annually and are open to the public. As the jewelry industry's largest job fair, the event always attracts the industry's top retailers, manufacturers, laboratories and wholesalers interested in hiring GIA students and graduates. In 2009, approximately 900 individuals attended the Career Fair and Open House events. The mission of the Institute's Richard T. Liddicoat Gemological Library and Information Center in Carlsbad, California is to continue as the world's premier resource for information in the fields of gem and jewelry-related studies. As such, the Institute promotes the use of its resources for education and research by the public, the gem and jewelry industry, and the Institute's students, faculty and alumni. The Institute's library houses the world's largest collection of diamond, gem and jewelry resource materials. Whether by phone, e-mail or in person, the library staff serves scientists, jewelers, gemologists and students from every corner of the globe. The expert library staff draws upon a growing collection of over 13,000 volumes in its circulating collection, 25,000 volumes in the renowned Carter Rare Book Repository and Archives, over 91,000 photographic images, 1,500 videos/DVDs, approximately 150 journal and magazine titles, 200 CD-ROMs and 120 audio CDs to provide ready reference in the fields of gemology and jewelry. The Institute's museum also educates the public on gems and gemology, displaying cut gems, mineral specimens and jewelry. The museum has hosted a series of themed exhibits. In 2009, 8,818 guests visited and toured the museum throughout the year. As discussed below, the Institute publishes <i>Gems &amp; Gemology</i> , which educates its readership about the latest discoveries in gemology.

Identifier	Return Reference	Explanation
Form 990, Part III, Line 4b		<b>LABORATORY</b> The mission of the Institute's laboratory is to protect the public from misrepresentation pertaining to gems (whether innocent, negligent or intentional), to deter gem theft, to assist in recovery of stolen property and prosecution of criminals, and to promote state-of-the-art research into the techniques by which gems are modified technologically or manufactured synthetically. The FBI's Jewelry and Gem Program has designated GIA as a partner listed on the FBI website in combating gem theft. In 2009, the laboratory flagged 1,546 stolen gemstones in its database, and recovered 17 gemstones that were resubmitted to the laboratory after having been stolen. GIA also regularly assists other government agencies. In 2009, GIA issued 5 Diamond Grading Reports and 7 Stone Identification Reports for law enforcement agencies. The laboratory fulfills its mission by examining and classifying gem materials submitted to the GIA laboratory and its international subsidiaries' laboratories. Diamonds and synthetic diamonds are identified and graded, with reports issued on their precise identifying features and with quality assessments on the 4 Cs: Color, Clarity, Cut and Carat Weight. Colored gemstones, synthetic colored stones, pearls and cultured pearls are identified, with reports issued upon client request. The distinguishing characteristics and features of a given gem are unique to that gem in much the same way a fingerprint is unique to an individual person. Once a gem has been submitted for examination, its characteristics and features are recorded for future reference in case it is ever resubmitted, either in the normal course or in questionable circumstances, such as with lost or stolen items. Additionally, if requested by the client, an identification code can be laser inscribed upon the gem. The substantial and continuous volume of gem materials that are submitted for examination, together with the large collection of comparison gems acquired by GIA, constitute an invaluable database for research and public service conducted by the Institute. To make possible this public service, GIA charges relatively modest fees that vary by the type and size of the gem material. It should be noted that GIA does not appraise any gem materials or otherwise establish their market value. Commerce in gems has become more global over the past decade, with the result that many gem materials are sold by foreign gem owners or dealers but ultimately find their way to the U.S. market, either through wholesale distribution, or future resale. Most diamonds purchased in the US have been mined and processed outside of this country. Some proportion of those diamonds have historically not been submitted to GIA's laboratory because of the geographic distance between GIA's laboratory facilities in California and New York and the far flung locations of mines and dealers. To enhance its ability to pursue the mission of protecting the gem purchasing public, deterring theft, and assisting in recovery of stolen property and prosecution of criminals, GIA operates laboratories through its wholly-owned subsidiaries in Botswana, India, South Africa, and Thailand, and GIA operates take-in windows offering logistical support through its wholly-owned subsidiaries in Hong Kong and Dubai.

Form 990, Part III, Line 4c RESEARCH & PUBLICATIONS The Institute's researchers utilize sophisticated analytical techniques and scientific equipment to advance the science of gemology, including detection of synthetic gems, cultured pearls and treated natural gems The mission of the Research Department is to (1) characterize the gemological properties of gem materials and develop practical ways to identify them, (2) understand the conditions of gemstone formation in the earth, as well as the conditions of gem treatment and synthesis in the laboratory, as a further basis for developing means of gem identification, and (3) investigate the factors that are responsible for the appearance of diamonds and other gem materials, so as to establish methods to evaluate their quality The Institute is the world leader in researching the methods by which gem materials can be "enhanced" in color or clarity or synthesized in a laboratory This research helps protect the public from possible misrepresentations pertaining to gem materials The Institute acts as a consumer advocate to ensure that consumers, along with retailers and wholesalers, are fully apprised of the true character--natural, enhanced, or synthetic--of any specific gem To disseminate their findings, GIA researchers speak at seminars, post developments online on the GIA Research web site, and publish frequently in scholarly texts and journals, including Gems & Gemology, GIA's quarterly scientific publication Gems & Gemology, which has been in continuous publication for more than 75 years, provides information on new gem materials, gem localities, treatment and synthesis techniques, and identification methods The journal keeps students and professionals alike up-to-date on the most critical topics in gemology In recent years, GIA has published three compendiums of articles from Gems & Gemology, on synthetic, colored and treated diamonds There is a constant demand for back issues by students, professionals and hobbyists researching numerous gemological subjects In addition, GIA summarizes technical articles published by GIA researchers in Gems & Gemology for republication in trade journals nationally and internationally, so the information can be broadly disseminated Since November 2008, the journal has been available online as well as in print And since October 2009, staff members at Gems & Gemology have produced a monthly electronic newsletter called the G&G eBrief, with short, original reports from GIA and other researchers about the new developments in the field Publication information for the year 2009 Issues distributed to subscribers 18,395 Current issues ordered 2,475 Back issues ordered 2,495 Total issues 23,365 Schedule E, Line 3, Description of Nondiscrimination Policy The Institute's brochures and applications all include statements of racial nondiscrimination policy The Institute customarily draws a substantial percentage of its students nationwide or worldwide and follows a racially nondiscrimination policy Accordingly, the newspaper or broadcast publication requirement is satisfied by adherence to Rev Proc 75-50, Section 4.02 Form 990, Schedule L, Part IV The Institute strives to maintain a Board of Governors composed of outstanding individuals with varied backgrounds who are able to contribute importantly to the accomplishment of the Institute's exempt purposes These include experts from the fields of science, academia, finance and business The Institute is also fortunate to have been able to recruit a number of outstanding experts (both retired and active) in the various aspects of gems and jewelry Therefore, it is not surprising that firms associated with some of these Governors have participated in the Institute's three exempt activities previously reported to and approved by the IRS education, research and gem laboratory activities (In addition, a relatively small portion of the transactions involved sales of gemological instruments, books and supplies which have been reported as nonexempt activities ) Such participation by these firms, however, began before the election of these individuals to the Board of Governors and represents a tiny fraction of the total activities reported on Form 990 Obviously, to bar firms affiliated with Board members from utilizing the services of the Institute they had previously enjoyed would likely deprive GIA of the services of committed and talented leaders such as these Note that several of the Governors whose firms engage in transactions with the Institute also contribute their time and money to the Institute Laboratory In 2009, approximately 9,122 clients submitted gemstones to the GIA laboratory, while one firm associated with members of the Board of Governors availed itself of this service and paid a reportable amount (under Schedule L of Form 990) In the aggregate, the fees from transactions with such firm were approximately one-fifth percent of the total transactions of this type Firms associated with a member of the Board of Governors paid the same fees as paid by any other similarly-situated client This firm was a client of the GIA laboratory before the affiliated individual became a member of the Board of Governors Governor Matthew Stuller Affiliated Firm Stuller, Inc Aggregate Amount Paid to GIA \$221,176 Gemological Instruments In the course of its research activities, the Institute has developed various types of unique equipment needed to apply global gemological standards The Instruments division sells such equipment to its students, alumni, and the public These sales are reported on Form 990-T as non-exempt transactions In 2009, GIA's Instruments division made sales of gemological equipment, books and supplies to firms affiliated with one Governor in reportable aggregate amounts (under Schedule L of Form 990) In total, such sales constitute three percent of Instruments division sales Governor Matthew Stuller Affiliated Firm Stuller, Inc Aggregate Amount Paid to GIA \$72,216 Above transaction represented wholesale sales made to a firm affiliated with one Governor under a distributorship agreement that was reviewed in detail with and approved by disinterested members of the Board of Governors (during which discussion the pertinent Governor was excused from the meeting) after specific findings that the agreement was very beneficial to GIA, that the value of the services and benefits received by GIA under the agreement exceeded the value of the property and economic benefit provided to the distributor, that the agreement was a better contract for GIA than had existed with other distributors in the past, and that it was highly unlikely that a more favorable arrangement could be found The agreement also allowed GIA to continue to sell instruments directly to retail purchasers in the same markets The Board also relied on the written opinion of expert counsel that the agreement and the Board's procedures and findings would qualify the arrangement for the rebuttable presumption of reasonableness described in the section 4958 Regulations General Comments The affiliation of the Governor identified above with the firm is Matthew Stuller Mr Stuller is the Chairman and Chief Executive Officer of Stuller Inc The Institute believes that Mr Stuller owns at least 35 percent of his respective firm None of the foregoing transactions involved a sharing of the Institute's revenue Schedule R, Part V, Lines 11-13 The transactions reported between GIA and the related organizations listed on lines 11 & 12 are associated with the provision of grading services by GIA These grading services are performed in GIA's ordinary course of business as described above in Part III, line 4b The transaction reported on line 13 is a dividend distribution from a related organization

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

Cat No 51056K

Schedule O (Form 990) 2009

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

▶ **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.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
GEMOLOGICAL INSTITUTE OF AMERICA INC

**Employer identification number**  
95-3797687

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on 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
GIA Instruments UK Limited 35 Vine Street London, ECN 2AA UK UK	Gemological Instrument Sales	UK	5,113	241,809	N/A

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on 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
GIA Holdings Inc 5345 Armada Drive Carlsbad, CA 92008 33-0990032 GIA England	Title Holding Company for Tax-Exempt Parent	CA	501(c)(2)		N/A
35 Vine Street London, EC3N 2AA UK	EDUcational services	UK			N/A
GIA (International) Company Limited Bisco Tower - 12th Floor 56/12-13 S Si Phraya Bangkok, 10 500 TH	Educational services	TH			N/A
GIA INDIA 10th Floor Trade Centre Bandra Ku Bandra East, MUMBAI, 400 0051 IN	EDUcational services	IN			GIA HOLDINGS INC

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on 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?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on 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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See Additional Data Table

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

**Note.** Complete line 1 if any entity is listed in Parts II, III or IV

**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 **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
  
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
  
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
  
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
  
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>	Yes	
<b>1c</b>	Yes	
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>	Yes	
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>	Yes	

**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	(b) Transaction type(a-r)	(c) Amount involved
-----------------------------------	---------------------------------	------------------------

(1) See Additional Data Table

(2)

(3)

(4)

(5)

(6)

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on 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?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

**Software ID:**  
**Software Version:**  
**EIN:** 95-3797687  
**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

**Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust**

(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
GIA Instrument (Taiwan) Company 3F 270 Nanjing East Road Sec 3 Taipei 105 TW	Educational Services	TW	N/A	C	1,159,493	1,937,449	100 000 %
Gemological Research (Thailand) Company Ltd 10th Floor U-CHU-Liang Building 9 Bangkok, 10500 TH	Limited Laboratory Service	TH	N/A	C	3,061,034	5,105,525	100 000 %
GIA Holdings Company Ltd 10th Floor U-Chu-Liang Building 9 Bangkok, 10500 TH	Holding Company	TH	N/A	C			100 000 %
GIA Hong Kong Limited Room 301 3/F A on China Building 29 Queens Road Central HK	Educational Services	HK	N/A	C	1,417,846	2,969,696	100 000 %
GIA Hong Kong - Laboratory Services Center Limited Room 1203 12/F A on China Buildin 29 Queens Road Central HK	Logistical Support	HK	N/A	C	2,141,583	3,818,772	100 000 %
GIA Belgium NV Lange Herentalsestraat 20-26 2018 Antwerpen BE	Research Services	BE	N/A	C	965,955	885,067	78 770 %
GIA Switzerland SA 2 Rue De Chantepoulet Geneva, CH - 1201 SZ	Limited Laboratory Service	SZ	N/A	C	242,794	15,812	100 000 %
GIA Education and Laboratory SUITE 106 THE ATRIUM DIAMOND TECH Block 8, INDUSTRIAL GABORONE BC	Educational and Laboratory Services	BC	N/A	C	983,151	1,813,570	100 000 %
Gemological Institute International Inc 5345 Armada Dr Carlsbad, CA92008 26-3688898	Educational and Training Services	CA	N/A	C	3,667,573	6,152,956	100 000 %
GIA INDIA LABORATORY PRIVATE LIMITED 10th Floor trade Centre Bandra Ku Bandra East, MUMBAI, 400-0051 IN	Laboratory Service	IN	GIA HOLDINGS INC	C	21,776,688	27,428,821	100 000 %
GIA Middle East LLC Regus UP House Office 521 PO Bo Port Saeed Road, Dubai AE	Education and Logistic Support	AE	N/A	C	35,269	289,888	100 000 %
GIA Education and Laboratory (PTY) LTD s a diamond centre suite 512 225 Johannesburg, 2001 SF	Education and Lab services	SF	N/A	C	2,267,465	2,959,643	100 000 %

**Form 990, Schedule R, Part V - Transactions With Related Organizations**

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)
(1) GIA Middle East LLC	B	275,482
(2) GIA Holdings Inc	B	4,827,652
(3) GIA England	C	340,000
(4) GIA India Laboratory Private Limited	F	2,263,042
(5) GIA India	P	52,178
(6) GIA England	P	55,460
(7) GIA Hong Kong - Laboratory Services Center Limited	P	1,112,186
(8) GIA India Laboratory Private Limited	P	679,000
(9) GIA Belgium NV	Q	687,682
(10) GIA Hong Kong - Laboratory Services Center Limited	R	414,872
(11) GIA India Laboratory Private Limited	R	6,326,371
(12) GIA South Africa	R	2,139,305
(13) GIA Instrument (Taiwan) Company	R	600,000