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990

Return of Organization Exempt From Income Tax

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

OMB No 1545 0047

2009

Department of the Treasury Internal Revenue Service

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

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

Form 990 header section including B (Check if applicable), C (Organization name: IAPMO Research and Testing Inc), D (Employer ID: 95-4507362), E (Phone: (909) 472-4100), F (Principal officer: G.P. Russ Chaney), G (Gross receipts: \$24,614,114), H(a-c) (Affiliate questions), I (Tax-exempt status: 501(c)(6)), J (Website: www.iapmo.org), K (Form of organization: Association), L (Year of formation: 1995), M (State of legal domicile).

Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, number of members, total revenue (24,612,058), total expenses (15,622,322), and net assets (2,500,965).

Signature Block

Signature block section with fields for Sign Here (G.P. Russ Chaney, CEO), Paid Preparer's Use Only (Robert C. Muirhead, Miller Giangrande LLP), and IRS OGDEN UTAH stamp.

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

UNRECORDED

SCANNED MAR 06 2012

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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission

To protect the public's health and safety by working in concert with government and industry to implement comprehensive plumbing and mechanical systems around the world.

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 \$            including grants of \$           ) (Revenue \$           )

Provide product testing for plumbing products manufactured in accordance with acceptable standards to producers of plumbing products sold in the United States.

4b (Code           ) (Expenses \$            including grants of \$           ) (Revenue \$           )

Provide listing services for plumbing products manufactured in accordance with acceptable standards to producers of plumbing products sold in the United States.

4c (Code           ) (Expenses \$            including grants of \$           ) (Revenue \$           )

Provide listing compliance inspections for plumbing products manufactured in accordance with acceptable standards to producers of plumbing products sold in the United States.

4d Other program services (Describe in Schedule O) See Schedule O

(Expenses \$            including grants of \$           ) (Revenue \$           )

4e Total program service expenses ▶

Part VII Checklist of Required Schedules

|      |   | Yes | No |
|------|---|-----|----|
| 1    | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A   |     | X  |
| 2    | Is the organization required to complete Schedule B, Schedule of Contributors?  |     | X  |
| 3    | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I  |     | X  |
| 4    | <b>Section 501(c)(3) organizations</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II   |     |    |
| 5    | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III  |     | X  |
| 6    | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I  |     | X  |
| 7    | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II                                       |     | X  |
| 8    | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III   |     | X  |
| 9    | Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV |     | X  |
| 10   | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V  |     | X  |
| 11   | Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable   | X   |    |
|      | • Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI  |     |    |
|      | • Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII  |     |    |
|      | • Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII  |     |    |
|      | • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX  |     |    |
|      | • Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X   |     |    |
|      | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X              |     |    |
| 12   | Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII and XIII   |     | X  |
| 12 A | Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional   | X   |    |
| 13   | Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E   |     | X  |
| 14 a | Did the organization maintain an office, employees, or agents outside of the United States?   |     | X  |
| 14 b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I                             |     | X  |
| 15   | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II                                       |     | X  |
| 16   | Did the organization report on Part IX, column (A) line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III  |     | X  |
| 17   | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I  |     | X  |
| 18   | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II  |     | X  |
| 19   | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III  |     | X  |
| 20   | Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H   |     | X  |

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

|  | Yes | No |
|--|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>   |     | X  |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>  |     | X  |
| 23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>                               | X   |    |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i> |     | X  |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  |     |    |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?   |     |    |
| d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?  |     |    |
| 25a <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>  |     |    |
| 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>                 |     |    |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>   |     | X  |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i>                     |     | X  |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)  |     |    |
| a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> ...   |     | X  |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>  |     | X  |
| c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>  |     | X  |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>   |     | X  |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>   |     | X  |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>   |     | X  |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>   |     | X  |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>   | X   |    |
| 34 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>  | X   |    |
| 35 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>  |     | X  |
| 36 <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> ...  |     |    |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>  |     | X  |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?<br><b>Note.</b> All Form 990 filers are required to complete Schedule O   | X   |    |

BAA

Form 990 (2009)

Part VII Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question ID, question text, and Yes/No checkboxes. Includes sections 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, and 12a-12b.

BAA

Form 990 (2009)

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

**Section A. Governing Body and Management**

|    |   | Yes | No |
|----|---|-----|----|
| 1a | Enter the number of voting members of the governing body  |     |    |
| 1b | Enter the number of voting members that are independent   |     |    |
| 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?  |     | X  |
| 3  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? |     | X  |
| 4  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?   |     | X  |
| 5  | Did the organization become aware during the year of a material diversion of the organization's assets?   |     | X  |
| 6  | Does the organization have members or stockholders? See Schedule O  | X   |    |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? See Schedule O  | X   |    |
| 7b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons?   |     | X  |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following See Schedule O   |     |    |
| a  | The governing body?   | X   |    |
| b  | Each committee with authority to act on behalf of the governing body?   |     | X  |
| 9  | Is there any officer, director or 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      |     | X  |

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

|     | Yes   | No |
|-----|---|----|
| 10a |   | X  |
| 10b |   |    |
| 11  | X   |    |
| 11A | Describe in Schedule O the process, if any, used by the organization to review this Form 990 See Schedule O |    |
| 12a | X   |    |
| 12b | X   |    |
| 12c | X   |    |
| 13  | X   |    |
| 14  | X   |    |
| 15  |   |    |
| a   | X   |    |
| b   | X   |    |
| 16a |   | X  |
| 16b |   |    |

**Section C. Disclosures**

- 17 List the states with which a copy of this Form 990 is required to be filed CA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.  
Cesar Monzon 5001 E. Philadelphia Street Ontario CA 91761-2816 (909) 472-4100

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of 'key employees'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and Title                           | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W 2/1099 MISC) | (E)<br>Reportable compensation from related organizations (W 2/1099 MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |                               | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| Dan Daniels<br>Chairman                         | 5                             | X                                      |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| John Roth<br>Director                           | 5                             | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| Jed Scheuermann<br>Director                     | 5                             | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| Gary Hile<br>Vice-Chairman                      | 5                             | X                                      |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| Kenneth C. Carlson<br>Secretary                 | 5                             | X                                      |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| Robert Siemsen<br>Director                      | 5                             | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| William Erickson<br>Director                    | 5                             | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| Bruce Pfeiffer<br>Chairman                      | 5                             | X                                      |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| Daniel J. Nunez<br>Director                     | 5                             | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| Michael Durfee<br>Treasurer                     | 5                             | X                                      |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| Shahin Moinian<br>Senior Director of R&T        | 45                            |  |                       |         | X            |                              |        | 0.   | 386,209.  | 60,976.   |
| Ken Wijaya<br>Sr Laboratory Director            | 45                            |  |                       |         | X            |                              |        | 0.   | 267,490.  | 43,522.   |
| Jin Luo<br>Sr Dir Asia Pacific Operat           | 45                            |  |                       |         | X            |                              |        | 0.   | 263,907.  | 42,444.   |
| Charles Gross<br>Dir Product Certification      | 45                            |  |                       |         | X            |                              |        | 0.   | 185,073.  | 37,457.   |
| Ohannes Dembekjian<br>Dir Continuous Compliance | 45                            |  |                       |         | X            |                              |        | 0.   | 226,764.  | 39,517.   |
| Hari Ramanathan<br>Dir Post Listing             | 45                            |  |                       |         |              | X                            |        | 0.   | 125,309.  | 27,352.   |
| Donna Estrada<br>Dir Client Service             | 45                            |  |                       |         |              | X                            |        | 0.   | 111,829.  | 19,816.   |



**Statement of Revenue**

|  |   | (A)<br>Total revenue                                    | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |  |
|--|---|---|--|---|---|--|
| <b>CONTRIBUTIONS, GIFTS, GRANTS<br/>AND OTHER SIMILAR AMOUNTS</b>      | <b>1 a</b> Federated campaigns  |   |  |   |   |  |
|  | <b>1 b</b> Membership dues  |   |  |   |   |  |
|  | <b>1 c</b> Fundraising events   |   |  |   |   |  |
|  | <b>1 d</b> Related organizations  |   |  |   |   |  |
|  | <b>1 e</b> Government grants (contributions)  |   |  |   |   |  |
|  | <b>1 f</b> All other contributions, gifts, grants, and<br>similar amounts not included above  |   |  |   |   |  |
|  | <b>1 g</b> Noncash contribns included in lns 1a-1f  | \$  |  |   |   |  |
|  | <b>1 h Total.</b> Add lines 1a-1f   |   |  |   |   |  |
| <b>PROGRAM SERVICE REVENUE</b>   | <b>Business Code</b>  |   |  |   |   |  |
|  | <b>2 a</b> Research Listings  | 541900  | 12,722,339.  | 12,722,339.                             |   |  |
|  | <b>2 b</b> Listing Compliance Inspec  | 541900  | 6,740,461.   | 6,740,461.                              |   |  |
|  | <b>2 c</b> Product Testing  | 541380  | 4,098,695.   |   | 4,098,695.  |  |
|  | <b>2 d</b> Laboratory Recognition   | 541900  | 491,695.   | 491,695.                                |   |  |
|  | <b>2 e</b> Witness Testing  | 541380  | 221,504.   |   | 221,504.  |  |
|  | <b>2 f</b> All other program service revenue  |   | 318,443.   | 153,552.                                | 164,891.  |  |
|  | <b>2 g Total.</b> Add lines 2a-2f   |   | 24,593,137.  |   |   |  |
| <b>OTHER REVENUE</b>   | <b>3</b> Investment income (including dividends, interest and<br>other similar amounts)   |   |  |   |   |  |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds   |   |  |   |   |  |
|  | <b>5</b> Royalties  |   |  |   |   |  |
|  | <b>6 a</b> Gross Rents  | (i) Real  |  |   |   |  |
|  |   | (ii) Personal   |  |   |   |  |
|  |   | <b>b</b> Less rental expenses                           |  |   |   |  |
|  |   | <b>c</b> Rental income or (loss)                        |  |   |   |  |
|  | <b>d</b> Net rental income or (loss)  |   |  |   |   |  |
|  | <b>7 a</b> Gross amount from sales of<br>assets other than inventory  | (i) Securities  |  |   |   |  |
|  |   | (ii) Other  |  |   |   |  |
|  |   | <b>b</b> Less cost or other basis<br>and sales expenses |  |   | 2,056.  |  |
|  |   | <b>c</b> Gain or (loss)                                 |  |   | -2,056.   |  |
|  | <b>d</b> Net gain or (loss)   |   | -2,056.  | -2,056.                                 |   |  |
|  | <b>8 a</b> Gross income from fundraising events<br>(not including \$ _____<br>of contributions reported on line 1c)<br>See Part IV, line 18 | <b>a</b>  |  |   |   |  |
|  |   | <b>b</b> Less direct expenses                           |  |   |   |  |
| <b>c</b> Net income or (loss) from fundraising events                  |   |   |  |   |   |  |
| <b>9 a</b> Gross income from gaming activities<br>See Part IV, line 19 | <b>a</b>  |   |  |   |   |  |
|  | <b>b</b> Less direct expenses   |   |  |   |   |  |
|  | <b>c</b> Net income or (loss) from gaming activities  |   |  |   |   |  |
| <b>10 a</b> Gross sales of inventory, less returns<br>and allowances   | <b>a</b>  |   |  |   |   |  |
|  | <b>b</b> Less. cost of goods sold   |   |  |   |   |  |
|  | <b>c</b> Net income or (loss) from sales of inventory   |   |  |   |   |  |
| <b>Miscellaneous Revenue</b>   |   | <b>Business Code</b>                                    |  |   |   |  |
| <b>11 a</b> Miscellaneous Finance Chg                                  | 541900  | 8,408.  | 7,559.   | 849.                                    |   |  |
| <b>11 b</b> Miscellaneous Income                                       | 541900  | 6,887.  | 3,080.   | 3,807.                                  |   |  |
| <b>11 c</b> Miscellaneous Freight                                      | 541900  | 5,682.  | 586.   | 5,096.                                  |   |  |
| <b>11 d</b> All other revenue  |   |   |  |   |   |  |
| <b>11 e Total.</b> Add lines 11a-11d                                   |   | 20,977.   |  |   |   |  |
| <b>12 Total revenue.</b> See instructions                              |   | 24,612,058.   | 20,117,216.  | 4,494,842.                              | 0.  |  |

AMENDED

**Part IV 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).

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 1,329,443.            |                                 |  |                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))   | 0.                    |                                 |  |                             |
| 7 Other salaries and wages  | 3,130,666.            |                                 |  |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)   | 458,284.              |                                 |  |                             |
| 9 Other employee benefits   |                       |                                 |  |                             |
| 10 Payroll taxes  | 286,899.              |                                 |  |                             |
| 11 Fees for services (non-employees)  |                       |                                 |  |                             |
| a Management  | 3,706,085.            |                                 |  |                             |
| b Legal   | 7,746.                |                                 |  |                             |
| c Accounting  | 3,758.                |                                 |  |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Prof fundraising svcs See Part IV, ln 17  |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other   |                       |                                 |  |                             |
| 12 Advertising and promotion  | 60,788.               |                                 |  |                             |
| 13 Office expenses  | 11,742.               |                                 |  |                             |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  | 3,520.                |                                 |  |                             |
| 16 Occupancy  |                       |                                 |  |                             |
| 17 Travel   | 892,486.              |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   |                       |                                 |  |                             |
| 20 Interest   | 5,290.                |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 242,063.              |                                 |  |                             |
| 23 Insurance  | 86,838.               |                                 |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)  |                       |                                 |  |                             |
| a <u>Outside Services</u>   | 1,742,361.            |                                 |  |                             |
| b <u>Allocated Marketing Fees</u>   | 1,347,973.            |                                 |  |                             |
| c <u>Health, Dental and Life Ins</u>  | 535,507.              |                                 |  |                             |
| d <u>Office Rent</u>  | 391,050.              |                                 |  |                             |
| e <u>Taxes and Licenses</u>   | 209,883.              |                                 |  |                             |
| f All other expenses  | 1,169,940.            |                                 |  |                             |
| 25 Total functional expenses. Add lines 1 through 24f   | 15,622,322.           |                                 |  |                             |
| 26 Joint costs. 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 |                       |                                 |  |                             |

**Balance Sheet**

|                             |   | (A)   |            | (B)         |             |          |
|-----------------------------|---|---|------------|-------------|-------------|----------|
|                             |   | Beginning of year   |            | End of year |             |          |
| ASSETS                      | 1   | Cash – non-interest-bearing   | 470,848.   | 1           | 463,362.    |          |
|                             | 2   | Savings and temporary cash investments  |            | 2           |             |          |
|                             | 3   | Pledges and grants receivable, net  |            | 3           |             |          |
|                             | 4   | Accounts receivable, net  | 3,596,811. | 4           | 3,126,601.  |          |
|                             | 5   | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L                  |            | 5           |             |          |
|                             | 6   | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L     |            | 6           |             |          |
|                             | 7   | Notes and loans receivable, net   | 3,921.     | 7           | 5,808.      |          |
|                             | 8   | Inventories for sale or use   | 64,975.    | 8           | 59,968.     |          |
|                             | 9   | Prepaid expenses and deferred charges .   | 114,735.   | 9           | 129,831.    |          |
|                             | 10a   | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D   | 10a        | 2,306,191.  |             |          |
|                             | b   | Less: accumulated depreciation  | 10b        | 1,339,141.  | 10c         | 967,050. |
|                             | 11  | Investments – publicly-traded securities  |            | 11          |             |          |
|                             | 12  | Investments – other securities See Part IV, line 11   |            | 12          |             |          |
|                             | 13  | Investments – program-related See Part IV, line 11  |            | 13          |             |          |
|                             | 14  | Intangible assets   |            | 14          |             |          |
|                             | 15  | Other assets See Part IV, line 11   |            | 15          |             |          |
| 16                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)  | 5,313,765.  | 16         | 4,752,620.  |             |          |
| LIABILITIES                 | 17  | Accounts payable and accrued expenses   | 2,565.     | 17          | 5,385.      |          |
|                             | 18  | Grants payable  |            | 18          |             |          |
|                             | 19  | Deferred revenue  | 4,860,215. | 19          | 6,239,393.  |          |
|                             | 20  | Tax-exempt bond liabilities   |            | 20          |             |          |
|                             | 21  | Escrow or custodial account liability. Complete Part IV of Schedule D   |            | 21          |             |          |
|                             | 22  | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L |            | 22          |             |          |
|                             | 23  | Secured mortgages and notes payable to unrelated third parties  |            | 23          |             |          |
|                             | 24  | Unsecured notes and loans payable to unrelated third parties .  |            | 24          |             |          |
|                             | 25  | Other liabilities. Complete Part X of Schedule D  | 999,842.   | 25          | 1,008,807.  |          |
|                             | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 5,862,622. | 26          | 7,253,585.  |          |
| NET ASSETS OR FUND BALANCES | <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b> |   |            |             |             |          |
|                             | 27  | Unrestricted net assets   | -548,857.  | 27          | -2,500,965. |          |
|                             | 28  | Temporarily restricted net assets   |            | 28          |             |          |
|                             | 29  | Permanently restricted net assets   |            | 29          |             |          |
|                             | <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>                         |   |            |             |             |          |
|                             | 30  | Capital stock or trust principal, or current funds  |            | 30          |             |          |
|                             | 31  | Paid-in or capital surplus, or land, building, and equipment fund   |            | 31          |             |          |
|                             | 32  | Retained earnings, endowment, accumulated income, or other funds  |            | 32          |             |          |
|                             | 33  | <b>Total net assets or fund balances</b>  | -548,857.  | 33          | -2,500,965. |          |
|                             | 34  | <b>Total liabilities and net assets/fund balances</b>   | 5,313,765. | 34          | 4,752,620.  |          |

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Form 990 (2009)

**Part X Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

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 | No |
|----|-----|----|
|    |     |    |
| 2a |     | X  |
| 2b | X   |    |
| 2c | X   |    |
|    |     |    |
| 3a |     | X  |
| 3b |     |    |

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Form 990 (2009)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545 0047

2009

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

IAPMO Research and Testing Inc

95-4507362

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 include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

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)
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution...
a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06
3 Number of conservation easements modified, transferred, released, extinguished, or terminated...
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring...
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements...
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements...
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...

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.
(ii) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.
a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

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

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

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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

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

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

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

|                                   | Amount |
|-----------------------------------|--------|
| 1 c Beginning balance             |        |
| 1 d Additions during the year     |        |
| 1 e Distributions during the year |        |
| 1 f 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 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 |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a Beginning of year balance                    |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

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

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

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

- (i) unrelated organizations
- (ii) related organizations

|        | Yes | No |
|--------|-----|----|
| 3a(i)  |     |    |
| 3a(ii) |     |    |
| 3b     |     |    |

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

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 |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land   |                                      |                                 |                              |                |
| b Buildings  |                                      | 687,408.                        | 187,175.                     | 500,233.       |
| c Leasehold improvements   |                                      |                                 |                              |                |
| d Equipment  |                                      | 1,050,465.                      | 746,156.                     | 304,309.       |
| e Other  |                                      | 568,318.                        | 405,810.                     | 162,508.       |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) |                                      |                                 |                              | 967,050.       |

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

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

**Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** N/A

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

**Reconciliation of Expenses per Audited Financial Statements With Expenses per Return** N/A

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

**Part XII Supplemental Information**

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

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AMENDED

**Part XIII** Supplemental Information (continued)

Area with horizontal dashed lines for supplemental information.

AMENDED

**SCHEDULE J**  
**(Form 990)**

**Compensation Information**

OMB No 1545 0047

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

**2009**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

Name of the organization

IAPMO Research and Testing Inc

Employer identification number

95-4507362

**Questions Regarding Compensation**

**1 a** 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 **Part III**

- |  |  |
|--|--|
| <input checked="" 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 indemnification and gross-up payments | <input 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) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                         | <input checked="" type="checkbox"/> Written employment contract                     |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** 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

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III.

**7** For person 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

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

|     | Yes | No |
|-----|-----|----|
| 1 a |     |    |
| 1 b | X   |    |
| 2   | X   |    |
| 3   |     |    |
| 4 a |     | X  |
| 4 b |     | X  |
| 4 c |     | X  |
| 5 a |     |    |
| 5 b |     |    |
| 6 a |     |    |
| 6 b |     |    |
| 7   |     |    |
| 8   |     |    |
| 9   |     |    |

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

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

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

| (A) Name           | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                       |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|--------------------|--|---------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|--|
|                    | (i) Base compensation                              | (ii) Bonus and incentive compensation | (iii) Other reportable compensation |  |                         |                                 |  |
| Shahin Moinian     | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 310,725                                       | 29,025                                | 46,459                              | 47,397   | 13,579                  | 447,185                         | 0  |
| Ken Wijaya         | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 229,240                                       | 21,750                                | 16,500                              | 29,659   | 13,863                  | 311,012                         | 0  |
| Jin Luo            | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 215,157                                       | 26,750                                | 22,000                              | 28,469   | 13,975                  | 306,351                         | 0  |
| Charles Gross      | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 144,975                                       | 18,025                                | 22,073                              | 23,133   | 14,324                  | 222,530                         | 0  |
| Ohannes Dembekjian | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 178,608                                       | 10,500                                | 37,656                              | 29,540   | 9,977                   | 266,281                         | 0  |
| Harri Ramanathan   | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 104,434                                       | 10,850                                | 10,025                              | 16,290   | 11,062                  | 152,661                         | 0  |
| Xuefeng Huang      | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 122,200                                       | 7,000                                 | 6,800                               | 17,680   | 8,605                   | 162,285                         | 0  |
|                    | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 0   | (iii) 0                               | 0                                   | 0  | 0                       | 0                               | 0  |
|                    | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 0   | (iii) 0                               | 0                                   | 0  | 0                       | 0                               | 0  |
|                    | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 0   | (iii) 0                               | 0                                   | 0  | 0                       | 0                               | 0  |
|                    | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 0   | (iii) 0                               | 0                                   | 0  | 0                       | 0                               | 0  |
|                    | (i) 0  | (ii) 0                                | (iii) 0                             | 0  | 0                       | 0                               | 0  |
|                    | (ii) 0   | (iii) 0                               | 0                                   | 0  | 0                       | 0                               | 0  |

UNRECORDED

**Part III Supplemental Information**

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

**Part I, Line 1a - Relevant Information Regarding Compensation Benefits**

It is the organization's policy to fly coach/business class. Exceptions are sometimes made for international travel when no other class of travel is available and when reimbursed to IAPMO R&T by the clients being served. The first class upgrades were not treated as taxable compensation.

AMENDED

**Part II** 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.

Area with horizontal dashed lines for supplemental information.

AMENDED

**SCHEDULE O**  
**(Form 990)**

**Supplemental Information to Form 990**

OMB No 1545 0047

**2009**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

IAPMO Research and Testing Inc

95-4507362

**Explanation of Amended Return**

Return is being amended to report product testing segment income and expenses as  
unrelated business income on Form 990-T.

**Form 990, Part III, Line 4d - Other Program Services Description**

Other revenue comes from ISO registration, laboratory recognition, standards,  
consulting income, and witness/field testing.

**Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder**

The Organization has one member, International Association of Plumbing and  
Mechanical Officials.

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body**

The organization's member appoints directors to serve on the Board.

**Form 990, Part VI, Line 8 - Explanation of No Contemporaneous Documentation of Meetings**

There is no committee with authority to act on behalf of the governing body.

**Form 990, Part VI, Line 11 - Form 990 Review Process**

The completed Form 990 was provided to the Board of Directors and reviewed with  
staff. Minutes of the meeting were kept.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

All board members review and sign the Code of Ethics annually. All key employees  
review and sign the Conflict of Interest Policy annually. The CEO reviews the  
signed forms to ensure compliance.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees**

An independent firm was hired to perform a competitive assessment of benefits. This  
study was reviewed by the President and Vice President of the Board of Directors  
when determining the compensation package for the CEO. And, this study was reviewed  
by the CEO when setting the compensation packages for key employees.

**AMENDED**

Name of the organization

Employer identification number

IAPMO Research and Testing Inc

95-4507362

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

No documents, except tax return, available to the public.

Area with horizontal dashed lines for additional text entry.



OMB No 1545 0047

2009

**Related Organizations and Unrelated Partnerships**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

IAPMO Research and Testing Inc

Employer identification number

95-4507362

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

| (A)<br>Name, address, and EIN of disregarded entity   | (B)<br>Primary activity | (C)<br>Legal domicile (state or foreign country) | (D)<br>Total income | (E)<br>End-of-year assets | (F)<br>Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| IAPMO Testing & Services, LLC<br>5001 E. Philadelphia Street<br>Ontario, CA 91761<br>95-4745221 | Product Testing         | CA   | 4,494,843.          | 1,740,089.                | N/A                              |
| -----   | -----                   | -----  | -----               | -----                     | -----                            |
| -----   | -----                   | -----  | -----               | -----                     | -----                            |
| -----   | -----                   | -----  | -----               | -----                     | -----                            |
| -----   | -----                   | -----  | -----               | -----                     | -----                            |

**Part III Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (A)<br>Name, address and EIN of related organization   | (B)<br>Primary activity  | (C)<br>Legal domicile (state or foreign country) | (D)<br>Exempt Code section | (E)<br>Public charity status (if section 501(c)(3)) | (F)<br>Direct controlling entity |
|--|--|--|----------------------------|---|----------------------------------|
| Int'l Assn of Plumbing & Mech Officials<br>5001 E. Philadelphia Street<br>Ontario, CA 91761-2816<br>95-1603192 | Prepares and sells Uniform Plumbing Code, educational material | CA   | 501 (c) (6)                |   | N/A                              |
| -----  | -----  | -----  | -----                      | -----   | -----                            |
| -----  | -----  | -----  | -----                      | -----   | -----                            |
| -----  | -----  | -----  | -----                      | -----   | -----                            |
| -----  | -----  | -----  | -----                      | -----   | -----                            |

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

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

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 |
|----|-----|----|
| 1a |     | X  |
| 1b | X   |    |
| 1c |     | X  |
| 1d |     | X  |
| 1e |     | X  |
| 1f |     | X  |
| 1g |     | X  |
| 1h |     | X  |
| 1i |     | X  |
| 1j |     | X  |
| 1k |     | X  |
| 1l |     | X  |
| 1m |     | X  |
| 1n |     | X  |
| 1o | X   |    |
| 1p |     | X  |
| 1q |     | X  |
| 1r |     | X  |

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)<br>Name of other organization           | (B)<br>Transaction type (a-r) | (C)<br>Amount involved |
|---|-------------------------------|------------------------|
| (1) Int'l Assn of Plumbing & Mech Officials | b                             | 10,908,804.            |
| (2) Int'l Assn of Plumbing & Mech Officials | o                             | 5,445,108.             |
| (3)   |                               |                        |
| (4)   |                               |                        |
| (5)   |                               |                        |
| (6)   |                               |                        |

AMENDED



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Statement O, con't.

Form 990, Part VII, Section A, Line 1a - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

The organization's Board and Officers were appointed on November 7, 2008 for the 2009 year.

All payroll is paid by the related tax-exempt organization, International Association of Plumbing and Mechanical Officials. The salaries included here are for employees working exclusively for IAPMO Research & Testing, Inc.

Schedule R, Part V, Transactions With Related Organizations

Management, marketing and facility expenses are shared by International Association of Plumbing and Mechanical Officials (IAPMO) and IAPMO Research & Testing, Inc. (R&T) Expenses are paid by IAPMO. Percentages have been developed to allocate and charge R&T for their share of such expenses.

R&T makes contributions to IAPMO during the year that include reimbursement of the allocated expenses.

RECEIVED