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## Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

Form 990-EZ

2009

Department of the Treasury  
Internal Revenue Service

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning MAY 1, 2009 and ending APR 30, 2010

|                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                          |                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| B Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | C Name of organization<br><br>IOWA PODIATRIC MEDICAL SOCIETY<br>Number and street (or P.O. box, if mail is not delivered to street address)<br>525 SW 5TH ST<br>City or town, state or country, and ZIP + 4<br>DES MOINES, IA 50309-4501 | D Employer identification number<br><br>42-0869281                                                                |
|                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                          | E Telephone number<br><br>(515) 282-8192                                                                          |
|                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                          | F Group Exemption Number                                                                                          |
|                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                          | G Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual<br>Other (specify) |

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

|                                                                                                                                                                                                                                                                                                            |                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| I Website: WWW.IPMS.ORG                                                                                                                                                                                                                                                                                    | H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF) |
| J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(6) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527                                                                                                                                      |                                                                                                                                    |
| K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return. |                                                                                                                                    |

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 323,595.

| Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.) |                                                                                                                                                     |          |          |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| Revenue                                                                                                 | 1 Contributions, gifts, grants, and similar amounts received                                                                                        | 1        | 2,000.   |
|                                                                                                         | 2 Program service revenue including government fees and contracts                                                                                   | 2        | 151,338. |
|                                                                                                         | 3 Membership dues and assessments                                                                                                                   | 3        | 163,889. |
|                                                                                                         | 4 Investment income                                                                                                                                 | 4        | 1,571.   |
|                                                                                                         | 5a Gross amount from sale of assets other than inventory                                                                                            | 5a       |          |
|                                                                                                         | b Less: cost or other basis and sales expenses                                                                                                      | 5b       |          |
|                                                                                                         | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                           | 5c       |          |
|                                                                                                         | 6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>        |          |          |
|                                                                                                         | a Gross revenue (not including \$ of contributions reported on line 1)                                                                              | 6a       |          |
|                                                                                                         | b Less: direct expenses other than fundraising expenses                                                                                             | 6b       |          |
| c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)               | 6c                                                                                                                                                  |          |          |
| 7a Gross sales of inventory, less returns and allowances                                                | 7a                                                                                                                                                  |          |          |
| b Less: cost of goods sold                                                                              | 7b                                                                                                                                                  |          |          |
| c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                        | 7c                                                                                                                                                  |          |          |
| 8 Other revenue (describe: RECOVERY OF PRIOR YEAR LEGAL FEES)                                           | 8                                                                                                                                                   | 4,797.   |          |
| 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                                                | 9                                                                                                                                                   | 323,595. |          |
| Expenses                                                                                                | 10 Grants and similar amounts paid (attach schedule) STMT 3                                                                                         | 10       | 4,000.   |
|                                                                                                         | 11 Benefits paid to or for members                                                                                                                  | 11       |          |
|                                                                                                         | 12 Salaries, other compensation, and employee benefits                                                                                              | 12       |          |
|                                                                                                         | 13 Professional fees and other payments to independent contractors                                                                                  | 13       | 2,625.   |
|                                                                                                         | 14 Occupancy, rent, utilities, and maintenance                                                                                                      | 14       |          |
|                                                                                                         | 15 Printing, publications, postage, and shipping                                                                                                    | 15       | 1,581.   |
|                                                                                                         | 16 Other expenses (describe: SEE STATEMENT 1)                                                                                                       | 16       | 317,733. |
|                                                                                                         | 17 Total expenses. Add lines 10 through 16                                                                                                          | 17       | 325,939. |
| Net Assets                                                                                              | 18 Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                  | 18       | <2,344.> |
|                                                                                                         | 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19       | 192,752. |
|                                                                                                         | 20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2                                                                | 20       | <419.>   |
|                                                                                                         | 21 Net assets or fund balances at end of year. Combine lines 18 through 20                                                                          | 21       | 189,989. |

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

(See the instructions for Part II.)

|                                                                                | (A) Beginning of year | (B) End of year |
|--------------------------------------------------------------------------------|-----------------------|-----------------|
| 22 Cash, savings, and investments                                              | 192,752.              | 189,989.        |
| 23 Land and buildings                                                          |                       |                 |
| 24 Other assets (describe)                                                     |                       |                 |
| 25 Total assets                                                                | 192,752.              | 189,989.        |
| 26 Total liabilities (describe)                                                | 0.                    | 0.              |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 192,752.              | 189,989.        |

932171 02-08-10 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)



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

|                                                                                                                                                                                                                                                                                                                                                                                                      | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity                                                                                                                                                                                                                                                          |     | X  |
| 34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes                                                                                                                                                                                                                                                                                  |     | X  |
| 35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.                                                                                                                                                |     |    |
| a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?                                                                                                                                                                                                                                   | X   |    |
| b If "Yes," has it filed a tax return on Form 990-T for this year?                                                                                                                                                                                                                                                                                                                                   |     | X  |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N                                                                                                                                                                                                                     |     | X  |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float: right;">▶ 37a 0.</span>                                                                                                                                                                                                                                                        |     |    |
| b Did the organization file Form 1120-POL for this year?                                                                                                                                                                                                                                                                                                                                             |     | X  |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?                                                                                                                                                                       |     | X  |
| b If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;">38b N/A</span>                                                                                                                                                                                                                                                                              |     |    |
| 39 Section 501(c)(7) organizations. Enter:                                                                                                                                                                                                                                                                                                                                                           |     |    |
| a Initiation fees and capital contributions included on line 9 <span style="float: right;">39a N/A</span>                                                                                                                                                                                                                                                                                            |     |    |
| b Gross receipts, included on line 9, for public use of club facilities <span style="float: right;">39b N/A</span>                                                                                                                                                                                                                                                                                   |     |    |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:<br>section 4911 <span style="float: right;">▶ N/A</span> ; section 4912 <span style="float: right;">▶ N/A</span> ; section 4955 <span style="float: right;">▶ N/A</span>                                                                                                                 |     |    |
| b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I |     |    |
| c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">▶ N/A</span>                                                                                                                                                                           |     |    |
| d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">▶ N/A</span>                                                                                                                                                                                                                                             |     |    |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T                                                                                                                                                                                                                                           |     | X  |
| 41 List the states with which a copy of this return is filed. <span style="float: right;">▶ NONE</span>                                                                                                                                                                                                                                                                                              |     |    |
| 42a The organization's books are in care of <span style="float: right;">▶ DIVERSIFIED MANAGEMENT CO.</span> Telephone no. <span style="float: right;">▶ (515) 282-8192</span><br>Located at <span style="float: right;">▶ 525 SW 5TH ST, SUITE A, DES MOINES, IA</span> ZIP + 4 <span style="float: right;">▶ 50309</span>                                                                           |     |    |
| 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)?                                                                                                                                                           |     | X  |
| If "Yes," enter the name of the foreign country: <span style="float: right;">▶</span>                                                                                                                                                                                                                                                                                                                |     |    |
| See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.                                                                                                                                                                                                                                                                    |     |    |
| c At any time during the calendar year, did the organization maintain an office outside of the U.S.?                                                                                                                                                                                                                                                                                                 |     | X  |
| If "Yes," enter the name of the foreign country: <span style="float: right;">▶</span>                                                                                                                                                                                                                                                                                                                |     |    |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <span style="float: right;">▶ <input type="checkbox"/></span><br>and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">▶ 43 N/A</span>                                                                                              |     |    |
| 44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ                                                                                                                                                                                                                                                                                |     | X  |
| 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ                                                                                                                                                                                                                         |     | X  |

Form 990-EZ (2009)

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

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

|     | Yes | No |
|-----|-----|----|
| 46  |     |    |
| 47  |     |    |
| 48  |     |    |
| 49a |     |    |
| 49b |     |    |

| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|----------------------------------------------------------|------------------|---------------------------------------------------------------------|------------------------------------------|
| N/A                                                            |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |

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

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

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

|                          |                                                                                                                                                                                                                                                                                                                       |                                            |                                                   |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|
| Sign Here                | 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. |                                            |                                                   |
|                          | <div style="display: flex; justify-content: space-between;"> <div> <p>Signature of officer</p> <p><i>Greg McCarthy, DPM</i></p> <p>Type or print name and title</p> </div> <div> <p>Treasurer</p> </div> <div> <p>Date</p> <p>9-2-10</p> </div> </div>                                                                |                                            |                                                   |
| Paid Preparer's Use Only | Preparer's signature                                                                                                                                                                                                                                                                                                  | Date                                       | Check if self-employed <input type="checkbox"/>   |
|                          | <p>MICHAEL W. MCNICHOLS</p> <p>08/18/10</p> <p>Firm's name (or yours if self-employed), address, and ZIP + 4</p> <p>MCGOWEN, HURST, CLARK &amp; SMITH, P.C.</p> <p>1601 WEST LAKES PARKWAY, SUITE 300</p> <p>WEST DES MOINES, IA 50266</p>                                                                            | Preparer's identifying number (See instr.) | <p>EIN</p> <p>Phone no.</p> <p>(515) 288-3279</p> |

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

Form 990-EZ (2009)

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

▶ **Complete if the organization is described below.**

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

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

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

|                                                               |                                                     |
|---------------------------------------------------------------|-----------------------------------------------------|
| Name of organization<br><b>IOWA PODIATRIC MEDICAL SOCIETY</b> | Employer identification number<br><b>42-0869281</b> |
|---------------------------------------------------------------|-----------------------------------------------------|

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ \_\_\_\_\_
- 3 Volunteer hours \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0- |
|----------|-------------|---------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2009

LHA

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                    | (a) Filing organization's totals                | (b) Affiliated group totals        |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------|------------------------------------|--------------------|------------------------------|-----------------------------------------|--------------------------------------------------|-------------------------------------------|----------------------------------------------------|--------------------------------------------|---------------------------------------------------|-------------------|--------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>d</b> Other exempt purpose expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> |                                                    | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. |  |  |
| If the amount on line 1e, column (a) or (b) is:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The lobbying nontaxable amount is:                 |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| Not over \$500,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 20% of the amount on line 1e                       |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| Over \$500,000 but not over \$1,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$100,000 plus 15% of the excess over \$500,000.   |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| Over \$1,000,000 but not over \$1,500,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$175,000 plus 10% of the excess over \$1,000,000. |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| Over \$1,500,000 but not over \$17,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$225,000 plus 5% of the excess over \$1,500,000.  |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| Over \$17,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$1,000,000.                                       |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                    |                                                 |                                    |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |
| <b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    | <input type="checkbox"/> Yes                    | <input type="checkbox"/> No        |                    |                              |                                         |                                                  |                                           |                                                    |                                            |                                                   |                   |              |  |  |

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year<br>(or fiscal year beginning in)                      | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) Total |
|---------------------------------------------------------------------|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying nontaxable amount                                |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                                |          |          |          |          |           |
| <b>d</b> Grassroots nontaxable amount                               |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                           |          |          |          |          |           |

Schedule C (Form 990 or 990-EZ) 2009

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

|                                                                                                                                                                                                                                        | (a) |    | (b)    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
|                                                                                                                                                                                                                                        | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: |     |    |        |
| <b>a</b> Volunteers?                                                                                                                                                                                                                   |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?                                                                                                                                  |     |    |        |
| <b>c</b> Media advertisements?                                                                                                                                                                                                         |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?                                                                                                                                                                              |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?                                                                                                                                                                           |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?                                                                                                                                                                          |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?                                                                                                                                   |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?                                                                                                                                     |     |    |        |
| <b>i</b> Other activities? If "Yes," describe in Part IV                                                                                                                                                                               |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i                                                                                                                                                                                                |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?                                                                                                                                |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912                                                                                                                                                             |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912                                                                                                                                    |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?                                                                                                                                  |     |    |        |

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

|                                                                                                           | Yes | No |
|-----------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                     |     | X  |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                |     | X  |
| <b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year? |     | X  |

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

|                                                                                                                                                                                                                                                     |           |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>1</b> Dues, assessments and similar amounts from members                                                                                                                                                                                         | <b>1</b>  | 163,889.  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).                                                                                 |           |           |
| <b>a</b> Current year                                                                                                                                                                                                                               | <b>2a</b> | 24,169.   |
| <b>b</b> Carryover from last year                                                                                                                                                                                                                   | <b>2b</b> | <62,282.> |
| <b>c</b> Total                                                                                                                                                                                                                                      | <b>2c</b> | <38,113.> |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues                                                                                                                                            | <b>3</b>  | 31,110.   |
| <b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | <b>4</b>  |           |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions)                                                                                                                                                                   | <b>5</b>  | <69,223.> |

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

|             |                |           |   |
|-------------|----------------|-----------|---|
| FORM 990-EZ | OTHER EXPENSES | STATEMENT | 1 |
|-------------|----------------|-----------|---|

| DESCRIPTION                    | AMOUNT   |
|--------------------------------|----------|
| PAYMENTS TO AFFILIATES         | 116,740. |
| CONVENTION EXPENSE             | 88,986.  |
| MANAGEMENT FEES                | 76,432.  |
| OFFICE EXPENSE                 | 7,793.   |
| PUBLIC RELATIONS & LEGISLATION | 22,860.  |
| TRAVEL EXPENSE                 | 827.     |
| DUES & SUBSCRIPTIONS           | 949.     |
| WEBSITE EXPENSE                | 3,146.   |
| TOTAL TO FORM 990-EZ, LINE 16  | 317,733. |

|             |                                              |           |   |
|-------------|----------------------------------------------|-----------|---|
| FORM 990-EZ | OTHER CHANGES IN NET ASSETS OR FUND BALANCES | STATEMENT | 2 |
|-------------|----------------------------------------------|-----------|---|

| DESCRIPTION                           | AMOUNT |
|---------------------------------------|--------|
| UNREALIZED GAIN (LOSS) ON INVESTMENTS | <419.> |
| TOTAL TO FORM 990-EZ, LINE 20         | <419.> |

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|             |                             |           |   |
|-------------|-----------------------------|-----------|---|
| FORM 990-EZ | CASH GRANTS AND ALLOCATIONS | STATEMENT | 3 |
|-------------|-----------------------------|-----------|---|

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| CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS                                                                  | GRANTEE'S<br>RELATIONSHIP | AMOUNT |
|---------------------------------------------------------------------------------------------------------------|---------------------------|--------|
| SCHOLARSHIPS<br>ROSALIND FRANKLIN UNIVERSITY/SCHOLL COLLEGE<br>3333 GREEN BAY ROAD<br>NORTH CHICAGO, IL 60064 | NONE                      | 2,000. |
| SCHOLARSHIPS<br>DES MOINES UNIVERSITY COLLEGE OF PODIATRIC ME<br>3200 GRAND AVENUE<br>DES MOINES, IA 50312    | NONE                      | 2,000. |
| TOTAL INCLUDED ON FORM 990-EZ, LINE 10                                                                        |                           | 4,000. |

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 4

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,  
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL  
BENEFIT CONTRACT? . . . . . [ ] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,  
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO

990-EZ PG 2

STATEMENT 5

PROVIDE A MEANS FOR MUTUAL ASSISTANCE, ENCOURAGEMENT AND IMPROVEMENT IN  
ACADEMIC AND SCIENTIFIC ACTIVITIES AND PROFESSIONAL STANDARDS OF PODIATRY.