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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 09-01-2009 and ending 08-31-2010

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

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

C Name of organization
ACT INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
PO BOX 168

City or town, state or country, and ZIP + 4
IOWA CITY, IA 522430168

D Employer identification number
42-0841485

E Telephone number
(319) 337-1000

G Gross receipts $ 606,111,736

F Name and address of principal officer
JON WHITMORE
PO BOX 168
IOWA CITY,IA 522430168

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

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

H(c) Group exemption number ▶

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

J **Website:** ▶ WWW ACT ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | L Year of formation 1960 | M State of legal domicile IA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
HELPING PEOPLE ACHIEVE EDUCATION AND WORKPLACE SUCCESS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of employees (Part V, line 2a)	5	2,147
6	Total number of volunteers (estimate if necessary)	6	845
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	13,185,236
b	Net unrelated business taxable income from Form 990-T, line 34	7b	132,124

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	640,000	1,660,477
	9	Program service revenue (Part VIII, line 2g)	243,483,440	260,965,498
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-6,058,892	11,486,908
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	238,064,548	274,112,883
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,213,877	9,400,478
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	89,263,865	93,121,302
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	137,652,847	135,689,362
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	229,130,589	238,211,142
	19	Revenue less expenses Subtract line 18 from line 12	8,933,959	35,901,741

Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	362,721,541	392,693,266
	21	Total liabilities (Part X, line 26)	87,264,153	88,236,030
	22	Net assets or fund balances Subtract line 21 from line 20	275,457,388	304,457,236

Part II Signature Block

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

Sign Here

****** | 2011-06-30
Signature of officer | Date

THOMAS J GOEDKEN CFO/TREASURER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Kay Hegarty | Date | Check if self-employed ▶ ☐ | Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ RSM MCGLADREY INC
221 THIRD AVENUE SE SUITE 300
CEDAR RAPIDS, IA 524011512

EIN ▶

Phone no ▶ (319) 298-5333

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

ACT, INC (ACT) WAS ESTABLISHED AS A CORPORATION NOT FOR PECUNIARY PROFIT UNDER THE LAWS OF THE STATE OF IOWA ON AUGUST 23, 1960 THE PURPOSE AND MISSION OF ACT IS TO ADVANCE EDUCATION BY PROVIDING PROGRAMS, SERVICES, AND CONDUCTING RESEARCH THAT ASSISTS A) INDIVIDUALS PLANNING AND PURSUING EDUCATION AND TRAINING, B) EDUCATORS DELIVERING INSTRUCTION AND TRAINING, AND C) POLICY MAKERS CONCERNED WITH ENSURING THAT INDIVIDUALS ARE READY FOR EDUCATION AND WORKPLACE SUCCESS

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 $ 169,686,810 including grants of $ 9,385,478) (Revenue $ 215,550,114)

EDUCATION ASSESSMENT SERVICES - ACT'S EDUCATION ASSESSMENT SERVICES ARE DESIGNED AND DEVELOPED TO INFORM INDIVIDUALS (AND THOSE HELPING THEM) ABOUT THE KNOWLEDGE AND SKILLS NEEDED FOR SUCCESS IN EDUCATION AND EVENTUALLY CAREER INFORMATION RESULTING FROM THE ADMINISTRATION OF THE ASSESSMENTS ENABLE INDIVIDUALS TO PREPARE THEMSELVES FOR A NEXT LEVEL OF EDUCATION AND/OR TRAINING AND THEY PROVIDE EDUCATORS AND TRAINERS WITH INFORMATION USEFUL IN GUIDING THEIR TEACHING AND INSTRUCTION COLLECTIVELY, DATA RESULTING FROM THE ADMINISTRATION OF THE ASSESSMENTS FACILITATES RESEARCH ON EFFECTIVE EDUCATIONAL PRACTICES OF VALUE TO NATIONAL, STATE AND LOCAL EDUCATORS AND POLICY MAKERS

4b (Code) (Expenses $ 29,944,731 including grants of $ 15,000) (Revenue $ 32,230,148)

WORKFORCE DEVELOPMENT ASSESSMENT SERVICES - ACT'S WORKFORCE DEVELOPMENT ASSESSMENT SERVICES ARE COMPLEMENTARY OF ITS EDUCATION ASSESSMENT SERVICES IN THAT THEY FOCUS ON HELPING INDIVIDUALS TO ACQUIRE THE SKILLS THAT THEY NEED FOR SUCCESS IN THE WORKPLACE THE SERVICES HELP INDIVIDUALS TO UNDERSTAND THE SKILLS THEY WILL NEED TO BE READY FOR WORKPLACE RELATED EDUCATION AND TRAINING PROGRAMS THE ASSESSMENTS ARE USED WIDELY BY EDUCATORS AND TRAINERS TO PRESCRIBE AND PROVIDE INSTRUCTIONAL INTERVENTIONS FOR THOSE INDIVIDUALS COLLECTIVELY, DATA RESULTING FROM THE ADMINISTRATION OF THE ASSESSMENTS ENABLES RESEARCH ON NATIONAL, STATE, AND REGIONAL SKILL GAPS IN THE LABOR POOL AND FACILITATES DECISIONS AND STRATEGIES FOR ADDRESSING THEM

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

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶$ 199,631,541

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — 12A: Yes			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b	Yes	
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 U S ? *If "Yes," complete Schedule F, Part II*	15		No
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 U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
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 owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable*	1a	10,376			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	2,147			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	Yes	
b	If "Yes," enter the name of the foreign country ▶NL , HK , KS , CH , AS , SP See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body . .	**1a** 13			
b	Enter the number of voting members that are independent . .	**1b** 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		**4**	Yes	
5	Did the organization become aware during the year of a material diversion of the organization's assets?		**5**		No
6	Does the organization have members or stockholders?		**6**		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		**7a**		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		**9**		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ CA , IL , LA , MA , MI , MN , NY , OH , OR , NH

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

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

THOMAS J GOEDKEN
500 ACT DRIVE
IOWA CITY, IA 522430168
(319) 337-1000

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See add'l data										

1b Total . . . . ▶	4,156,127	0	669,734

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶90

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

Section B. Independent Contractors

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

(A) Name and business address	**(B)** Description of services	**(C)** Compensation
NCS PEARSON INC 2510 N DODGE ST IOWA CITY, IA 52245	COMPUTER PROCESSING	27,441,924
ROLTA TUSC INC 377 E BUTTERFIELD RD STE 100 LOMBARD, IL 60148	CONSULTING	3,651,436
FEDERAL EXPRESS CORP 942 S SHADY GROVE RD MEMPHIS, TN 38120	FREIGHT AND SHIPPING	3,123,155
MSI SYSTEMS INTEGRATORS 14301 1ST NATIONAL PKWY STE 400 OMAHA, NE 68154	DATA PROCESSING	2,324,828
UNITED PARCEL SERVICE LOCKBOX 577 CAROL STREAM, IL 60132	FREIGHT AND SHIPPING	2,268,876

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶119

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations . . . 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	1,660,477				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . ▶		1,660,477			
Program Service Revenue		Business Code				
	2a EDUCATIONAL ASSESSMENT	611,710	215,550,114	215,550,114		
	b WORKFORCE DEVELOPMENT	541,900	45,415,384	32,230,148	13,185,236	
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		260,965,498			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		6,419,666			6,419,666
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	337,058,125 / 7,970				
	b Less cost or other basis and sales expenses	331,970,228 / 28,625				
	c Gain or (loss)	5,087,897 / -20,655				
	d Net gain or (loss) . . . . ▶		5,067,242			5,067,242
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c) See Part IV, line 18 . . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 . . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from gaming activities . . . ▶					
	10a Gross sales of inventory, less returns and allowances . a					
	b Less cost of goods sold . . b					
	c Net income or (loss) from sales of inventory . . ▶					
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . . ▶					
	12 **Total revenue.** See Instructions . . . ▶		274,112,883	247,780,262	13,185,236	11,486,908

Part IX **Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	9,400,478	9,400,478		
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	3,476,133	1,950,527	1,525,606	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	67,338,651	60,752,556	6,586,095	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	8,400,822	7,502,228	898,594	
9	Other employee benefits	8,745,257	7,767,361	977,896	
10	Payroll taxes	5,160,439	4,608,453	551,986	
11	Fees for services (non-employees)				
a	Management				
b	Legal	871,681	14	871,667	
c	Accounting	183,350		183,350	
d	Lobbying	52,406	52,406		
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	896,229		896,229	
g	Other	30,391,378	28,254,843	2,136,535	
12	Advertising and promotion	550,314	462,509	87,805	
13	Office expenses	28,776,391	21,301,309	7,475,082	
14	Information technology	7,624,315	6,718,827	905,488	
15	Royalties . .	45,306	2,486	42,820	
16	Occupancy	5,743,146	624,333	5,118,813	
17	Travel	4,775,102	4,144,564	630,538	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,275,690	1,273,519	1,002,171	
20	Interest	760,728	760,728		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	13,922,364	5,952,626	7,969,738	
23	Insurance	520,700	2,098	518,602	
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	TEST ADMINISTRATION	37,066,865	37,066,865		
b	BAD DEBTS	866,353	866,353		
c	MEMBERSHIP FEES	180,716	124,070	56,646	
d	STATE TAXES (UBIT)	73,466		73,466	
e	FEDERAL TAXES (UBIT)	34,778		34,778	
f	All other expenses	78,084	42,388	35,696	
25	**Total functional expenses.** Add lines 1 through 24f	238,211,142	199,631,541	38,579,601	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1	
	2	Savings and temporary cash investments	30,307,670	2	32,800,740
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	41,972,199	4	21,257,982
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	3,587,390	8	2,906,250
	9	Prepaid expenses and deferred charges	2,871,389	9	4,448,290
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D* — 10a 144,449,136			
	b	Less accumulated depreciation — 10b 78,363,383	68,739,583	10c	66,085,753
	11	Investments—publicly traded securities	142,150,488	11	242,313,238
	12	Investments—other securities See Part IV, line 11	62,966,926	12	16,671,117
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	10,125,896	15	6,209,896
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	362,721,541	16	392,693,266
Liabilities	17	Accounts payable and accrued expenses	23,212,153	17	21,292,346
	18	Grants payable		18	
	19	Deferred revenue	23,191,363	19	27,450,309
	20	Tax-exempt bond liabilities	34,850,000	20	33,875,000
	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	353,301	23	75,389
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	5,657,336	25	5,542,986
	26	**Total liabilities.** Add lines 17 through 25	87,264,153	26	88,236,030
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	272,879,125	27	304,457,236
	28	Temporarily restricted net assets	2,578,263	28	0
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	275,457,388	33	304,457,236
	34	Total liabilities and net assets/fund balances	362,721,541	34	392,693,266

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ______________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	**2a**		No
b	Were the organization's financial statements audited by an independent accountant?	**2b**	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . .	**2c**	Yes	
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 separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	**3a**	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	**3b**	Yes	

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

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

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

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

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

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

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

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

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

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

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

9 ☑ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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

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

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

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

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

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

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

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

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

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

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

Section B. Total Support

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

12 Gross receipts from related activities, etc (See instructions) | 12 |

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) | 14 |

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 | 15 |

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")				640,000	1,660,477	2,300,477
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	175,938,301	201,972,325	215,000,757	230,131,241	260,965,498	1,084,008,122
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	175,938,301	201,972,325	215,000,757	230,771,241	262,625,975	1,086,308,599
7a Amounts included on lines 1, 2, and 3 received from disqualified persons				744,764	1,856,626	2,601,390
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	27,394,998	35,366,570	28,301,121	29,868,001	30,934,592	151,865,282
c Add lines 7a and 7b	27,394,998	35,366,570	28,301,121	30,612,765	32,791,218	154,466,672
8 **Public Support** (Subtract line 7c from line 6)						931,841,927

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	175,938,301	201,972,325	215,000,757	230,771,241	262,625,975	1,086,308,599
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,230,571	8,012,395	7,876,843	7,036,999	6,419,666	35,576,474
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	6,230,571	8,012,395	7,876,843	7,036,999	6,419,666	35,576,474
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	350,165	604,781	193,568	215,650	132,124	1,496,288
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)	182,519,037	210,589,501	223,071,168	238,023,890	269,177,765	1,123,381,361

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	82 950 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	82 200 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	17	3 170 %
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	3 370 %

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

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

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

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

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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
▶ Complete if the organization is described below.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2009
Open to Public Inspection

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) or Form 990-EZ, line 35a (regarding proxy tax), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
ACT INC	42-0841485

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 funtion 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 State 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-

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 (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

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

j 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? ☐ **Yes** ☐ **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 (or fiscal year beginning in)	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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) Yes	(a) No	(b) Amount
1	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			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		101,364
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities? If "Yes," describe in Part IV		No	
j	Total lines 1c through 1i			101,364
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	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
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

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".**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	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?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

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

Identifier	Return Reference	Explanation
Part IV, Supplemental Information		PART II-B, OTHER INFORMATION ACT HAS CERTAIN EMPLOYEES LOCATED IN WASHINGTON, D C THAT ARE REGISTERED LOBBYISTS IN ADDITION, ACT CONTRACTED WITH A LOBBYING FIRM DURING THE YEAR TO ASSIST IN MONITORING FEDERAL AND STATE LEGISLATIVE ACTIVITY AND HELPING TO STRENGTHEN ACT'S RELATIONSHIPS WITHIN EACH STATE CONCERNING ACT INITIATIVES AND PROGRAMS

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ __________

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

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

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

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

3 Using the organization's 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
d ☐ Loan or exchange programs
b ☐ Scholarly research
e ☐ Other
c ☐ Preservation for future generations

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

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

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

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

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

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

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

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

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ►

b Permanent endowment ►

c Term endowment ►

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,402,630		4,402,630
b Buildings		67,508,445	19,477,849	48,030,596
c Leasehold improvements		5,539,945	4,719,310	820,635
d Equipment		66,998,116	54,166,224	12,831,892
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ►				66,085,753

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

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

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

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

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

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

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
INTEREST RATE SWAP	2,463,849
ACTUARIAL ESTIMATE OF EMPLOYEE BENEFIT PLAN LIABILITY	3,079,137
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	5,542,986

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	274,112,883
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	238,211,142
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	35,901,741
4	Net unrealized gains (losses) on investments	4	-147,814
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-6,754,079
9	Total adjustments (net) Add lines 4 - 8	9	-6,901,893
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	28,999,848

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

1	Total revenue, gains, and other support per audited financial statements			1	273,332,381
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-147,814		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	-653,343		
e	Add lines **2a** through **2d**			2e	-801,157
3	Subtract line **2e** from line **1**			3	274,133,538
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	-20,655		
c	Add lines **4a** and **4b**			4c	-20,655
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	274,112,883

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

1	Total expenses and losses per audited financial statements			1	244,332,533
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	8,882,119		
e	Add lines **2a** through **2d**			2e	8,882,119
3	Subtract line **2e** from line **1**			3	235,450,414
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	2,760,728		
c	Add lines **4a** and **4b**			4c	2,760,728
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	238,211,142

Part XIV Supplemental Information

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

Identifier	Return Reference	Explanation
Part X	Description of Uncertain Tax Positions Under FIN 48	FIN 48 FOOTNOTE FROM AUDITED FINANCIAL REPORT, NOTES 1 AND 5 NOTE 1 - INCOME TAXES ACT WAS INCORPORATED UNDER THE NONPROFIT CORPORATION ACT OF IOWA ON AUGUST 23, 1960 AND WAS GRANTED EXEMPTION FROM FEDERAL INCOME TAX UNDER SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE AS OF MAY 3, 1965 NCEA WAS GRANTED NON-PROFIT STATUS BY THE INTERNAL REVENUE SERVICE IN A DETERMINATION LETTER DATED FEBRUARY 28, 2008 SEE NOTE 5 FOR INFORMATION ON INCOME TAXES ON UNRELATED BUSINESS INCOME ACT AND NCEA EACH FILE A FORM 990 (RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX) ANNUALLY WHEN THESE RETURNS ARE FILED, IT IS HIGHLY CERTAIN THAT SOME POSITIONS TAKEN WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES, WHILE OTHERS ARE SUBJECT TO UNCERTAINTY ABOUT THE MERITS OF THE TAX POSITION TAKEN OR THE AMOUNT OF THE POSITION THAT WOULD ULTIMATELY BE SUSTAINED EXAMPLES OF TAX POSITIONS COMMON TO NOT-FOR-PROFIT ORGANIZATIONS INCLUDE SUCH MATTERS AS THE FOLLOWING THE TAX EXEMPT STATUS OF EACH ENTITY AND VARIOUS POSITIONS RELATIVE TO POTENTIAL SOURCES OF UNRELATED BUSINESS TAXABLE INCOME (UBIT) UBIT IS REPORTED ON FORM 990-T, AS APPROPRIATE THE BENEFIT OF A TAX POSITION IS RECOGNIZED IN THE FINANCIAL STATEMENTS IN THE PERIOD DURING WHICH, BASED ON ALL AVAILABLE EVIDENCE, MANAGEMENT BELIEVES THAT IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION, INCLUDING THE RESOLUTION OF APPEALS OR LITIGATION PROCESSES, IF ANY TAX POSITIONS ARE NOT OFFSET OR AGGREGATED WITH OTHER POSITIONS TAX POSITIONS THAT MEET THE "MORE LIKELY THAN NOT" RECOGNITION THRESHOLD ARE MEASURED AS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS MORE THAN 50 PERCENT LIKELY TO BE REALIZED ON SETTLEMENT WITH THE APPLICABLE TAXING AUTHORITY THE PORTION OF THE BENEFITS ASSOCIATED WITH TAX POSITIONS TAKEN THAT EXCEEDS THE AMOUNT MEASURED AS DESCRIBED ABOVE IS REFLECTED AS A LIABILITY FOR UNCERTAIN TAX BENEFITS IN THE ACCOMPANYING BALANCE SHEETS ALONG WITH ANY ASSOCIATED INTEREST AND PENALTIES THAT WOULD BE PAYABLE TO THE TAXING AUTHORITIES UPON EXAMINATION NOTE 5 - INCOME TAXES ACT HAS CERTAIN REVENUE FROM PROGRAMS AND SERVICES THAT, BY VIRTUE OF A 1980 AGREEMENT WITH THE INTERNAL REVENUE SERVICE, IS DEEMED TO BE UNRELATED TO ITS TAX-EXEMPT PURPOSE AND, THEREFORE, MAY BE SUBJECT TO FEDERAL AND STATE INCOME TAX UNRELATED BUSINESS REVENUE FOR THE YEARS ENDED AUGUST 31, 2010 AND 2009 TOTALED $13,185,236 AND $13,352,201, RESPECTIVELY THE TAXABLE INCOME AND INCOME TAX LIABILITY FOR THE YEAR ENDED AUGUST 31, 2010 IS $132,124 AND $34,778, RESPECTIVELY THE TAXABLE INCOME AND INCOME TAX LIABILITY FOR THE YEAR ENDED AUGUST 31, 2009 IS $215,650 AND $67,354, RESPECTIVELY ACT HAS APPLIED FOR THE VOLUNTARY DISCLOSURE PROGRAM IN 15 STATES WITH REGARD TO POTENTIAL STATE INCOME LAX LIABILITY ON ITS UNRELATED BUSINESS REVENUE AS OF AUGUST 31, 2010, MANAGEMENT DOES NOT ANTICIPATE A SIGNIFICANT STATE INCOME TAX LIABILITY RESULTING FROM THIS PROGRAM AS OF AUGUST 31, 2010 AND 2009, THERE WERE NO UNCERTAIN TAX BENEFITS IDENTIFIED AND RECORDED AS A LIABILITY, EXCEPT FOR A POTENTIAL LIABILITY RELATED TO THE VOLUNTARY DISCLOSURE PROGRAM NOTED ABOVE WHICH IS NOT MEASURABLE AS OF AUGUST 31, 2010 FORMS 990 AND 990-T FILED BY ACT ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE (IRS) UP TO THREE YEARS FROM THE EXTENDED DUE DATE OF EACH RETURN FORMS 990 AND 990-T FILED BY ACT ARE NO LONGER SUBJECT TO EXAMINATION FOR THE FISCAL YEARS ENDED AUGUST 31, 2006 AND PRIOR FORM 990 FILED BY NCEA AS OF AUGUST 31, 2010, 2009, AND 2008 COULD BE SUBJECT TO EXAMINATION
Part XI, Line 8 - Other Adjustments		NET (DEPRECIATION) IN FAIR VALUE OF INTEREST RATE SWAPS -534638 (DECREASE) IN NET ASSETS - FOREIGN SUBSIDIARIES -1336993 (DECREASE) IN NET ASSETS - NATL CENTER FOR EDUCATIONAL ACHIEVEMENT -1533111 (LOSS) OF NONMARKETABLE EQUITY SECURITIES - EDLINK -412237 (IMPAIRMENT) ON NONMARKETABLE EQUITY SECURITIES -823620 NATL CENTER FOR EDUCATIONAL ACHIEVEMENT - GRANT DEFERRAL -2113480
Part XII, Line 2d - Other Adjustments		NATL CENTER FOR EDUCATIONAL ACHIEVEMENT - GRANT ADJUSTMENT -2000000 NATL CENTER FOR EDUCATIONAL ACHIEVEMENT REVENUE - SEPARATE ENTITY 4432864 NET (DEPRECIATION) IN FAIR VALUE OF INTEREST RATE SWAPS -534638 INTEREST EXPENSE NETTED WITH REVENUE FOR AUDIT -760728 INTERCOMPANY REVENUE - AES -145448 INTERCOMPANY REVENUE - ABS -50700 ACT INTERNATIONAL REVENUE - SEPARATE ENTITIES 1754644 (LOSS) OF NONMARKETABLE EQUITY SECURITIES - EDLINK -412237 (IMPAIRMENT) ON NONMARKETABLE EQUITY SECURITIES -823620 NATL CENTER FOR EDUCATIONAL ACHIEVEMENT - GRANT DEFERRAL -2113480
Part XII, Line 4b - Other Adjustments		(LOSS) ON SALE OF EQUIPMENT -20655
Part XIII, Line 2d - Other Adjustments		NATL CENTER FOR EDUCATIONAL ACHIEVEMENT EXPENSES - SEPARATE ENTITY 5965975 INTERCOMPANY REVENUE- AES -145448 INTERCOMPANY REVENUE- ABS -50700 ACT INTERNATIONAL EXPENSES - SEPARATE ENTITIES 3091637 LOSS ON SALE OF EQUIPMENT 20655
Part XIII, Line 4b - Other Adjustments		NATL CENTER FOR EDUCATIONAL ACHIEVEMENT GRANT ADJUSTMENT 2000000 INTEREST EXPENSE NETTED WITH REVENUE FOR AUDIT 760728

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

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

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

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

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Central America and the Caribbean	0	0	PROGRAM SERVICES	TESTING SERVICES	0
East Asia and the Pacific	0	0	PROGRAM SERVICES	TESTING SERVICES	0
Europe (Including Iceland & Greenland)	0	0	PROGRAM SERVICES	TESTING SERVICES	339,829
Middle East and North Africa	0	0	PROGRAM SERVICES	TESTING SERVICES	0
North America	0	0	PROGRAM SERVICES	TESTING SERVICES	720,091
Russia & the Newly Independent States	0	0	PROGRAM SERVICES	TESTING SERVICES	0
South America	0	0	PROGRAM SERVICES	TESTING SERVICES	0
South Asia	0	0	PROGRAM SERVICES	TESTING SERVICES	0
Sub-Saharan Africa	0	0	PROGRAM SERVICES	TESTING SERVICES	0
East Asia and the Pacific			INVESTMENTS	N/A	
Europe (Including Iceland & Greenland)			INVESTMENTS	N/A	
Totals . . . . . ▶	0	0			1,059,920

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . ▶ ☐
Use Schedule F-1 (Form 990) if additional space is needed.

1 **(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of of non-cash assistance	**(h)** Description of non-cash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶

3 Enter total number of other organizations or entities . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

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

Part IV **Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any additional information.

Identifier	ReturnReference	Explanation
Method Used to Acccount for Expenditures		Schedule F, Part I, Line 3 THE FOREIGN EXPENDITURES REPORTED ON SCHEDULE F RELATE TO THE ADMINISTRATION OF ACT ASSESSMENTS INTERNATIONALLY ACT MAY HAVE OTHER FOREIGN EXPENDITURES IN THE REGIONS LISTED THAT SUPPORT THE PROGRAMS OF ACT'S FOREIGN SUBSIDIARIES THESE AMOUNTS ARE NOT SEPARATELY TRACKED AND ARE NOT REFLECTED IN THE AMOUNTS REPORTED

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . . ▶ ☐

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

2 Enter total number of section 501(c)(3) and government organizations . . . . . ▶ 15

3 Enter total number of other organizations . . . . . ▶ 1

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

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

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 ALL GRANTS AND CONTRIBUTIONS ARE REVIEWED AND APPROVED BY THE CEO PRIOR TO PAYMENT MONTHLY FINANCIALS ARE PREPARED BY NCEA AND SENT TO ACT FOR REVIEW TOM GOEDKEN, ACT CFO, REVIEWS THE INCOME STATEMENT EACH MONTH AND DISCUSSES IT WITH ROXANA GALAN, NCEA CFO IN ADDITION, MR GOEDKEN ALSO LOOKS AT NCEA'S BALANCE SHEET ON A QUARTERLY BASIS IN ADDITION TO MR GOEDKEN'S REVIEW, CYNTHIA SCHMEISER, ACT COO, REVIEWS NCEA OPERATIONS AS ONE OF ACT'S PROJECTS THIS ENTAILS REVIEWING MONTHLY FINANCIALS AND DISCUSSIONS WITH ANGELA HALL WATKINS, NCEA MANAGING DIRECTOR

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

Part I Questions Regarding Compensation

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

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
RICHARD L FERGUSON	(i)	603,067	402,700	12,466	39,200	5,687	1,063,120	51,323
	(ii)	0	0	0	0	0	0	0
THOMAS GOEDKEN	(i)	311,767	7,500	1,726	53,686	13,022	387,701	0
	(ii)	0	0	0	0	0	0	0
CYNTHIA SCHMEISER	(i)	320,577	7,500	6,423	79,031	16,764	430,295	0
	(ii)	0	0	0	0	0	0	0
MARTIN L SCAGLIONE	(i)	285,324	7,500	1,683	51,030	13,961	359,498	0
	(ii)	0	0	0	0	0	0	0
ARTHUR C PETERS	(i)	206,342	5,000	1,958	25,374	14,394	253,068	0
	(ii)	0	0	0	0	0	0	0
ANN YORK	(i)	177,068	5,000	49,353	29,378	7,722	268,521	0
	(ii)	0	0	0	0	0	0	0
THOMAS SATERFIEL	(i)	219,435	5,000	1,911	53,888	14,443	294,677	0
	(ii)	0	0	0	0	0	0	0
JON ERICKSON	(i)	217,286	5,000	1,858	59,801	11,451	295,396	0
	(ii)	0	0	0	0	0	0	0
ROSE RENNEKAMP	(i)	208,796	5,000	2,016	41,847	12,044	269,703	0
	(ii)	0	0	0	0	0	0	0
DOUGLAS BECKER	(i)	198,098	5,000	1,172	24,414	17,056	245,740	0
	(ii)	0	0	0	0	0	0	0
RANJIT SIDHU	(i)	259,458	5,000	893	37,863	14,678	317,892	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
	Part I, Line 1a	THOMAS GOEDKEN, CYNTHIA SCHMEISER, AND MARTIN SCAGLIONE RECEIVED AMOUNTS FOR SPOUSAL TRAVEL THESE AMOUNTS ARE TAXABLE TO THE EMPLOYEE AND ARE REFLECTED IN REPORTABLE COMPENSATION ON SCHEDULE J, PART II, COLUMN (B)(III) THOMAS SATERFIEL, JON ERICKSON, ANN YORK, RANJIT SIDHU, AND DOUGLAS BECKER RECEIVED AMOUNTS FOR HEALTH OR SOCIAL CLUB DUES THESE AMOUNTS ARE TAXABLE TO THE EMPLOYEE AND ARE REFLECTED IN REPORTABLE COMPENSATION ON SCHEDULE J, PART II, COLUMN (B)(III)
	Part I, Line 4a	PART II, COLUMN (B)(II), REPORTABLE INCENTIVE COMPENSATION FOR RICHARD FERGUSON INCLUDES A DISTRIBUTION FROM A NON-QUALIFIED SUPPLEMENTAL RETIREMENT PLAN IN THE AMOUNT OF $341,377 AS WELL AS A DISTRIBUTION OF DEFERRED COMPENSATION UNDER IRC SECTION 457(F) IN THE AMOUNT OF $51,323 THAT WAS REPORTED ON A PRIOR YEAR FORM 990

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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ► $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ► $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

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

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
NCEA	SEE SCH O	4,906,999	SEE SCH O		No

Additional Data

Software ID:
Software Version:
EIN: 42-0841485
Name: ACT INC

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SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

Identifier	Return Reference	Explanation
Form 990, Part III, line 2	New Program Services	EFFECTIVE AUGUST 31, 2010, THE ACTIVITIES OF NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT ("NCEA") WERE MERGED INTO ACT, INC ("ACT") PRIOR TO THE MERGER, NCEA WAS AN ENTITY SEPARATE FROM, BUT CONTROLLED BY ACT THROUGH ACT'S APPOINTMENT OF ALL DIRECTORS ON THE NCEA BOARD NCEA WAS ORGANIZED AS A TEXAS NONPROFIT CORPORATION AND WAS RECOGNIZED AS A TAX-EXEMPT ORGANIZATION UNDER IRC SECTION 501(C)(3) WITH AN EDUCATIONAL PURPOSE AND MISSION SIMILAR TO THAT OF ACT THE BOARD OF DIRECTORS OF ACT AND THE BOARD OF DIRECTORS OF NCEA CONCLUDED THAT IT WAS IN THE BEST INTERESTS OF BOTH ENTITIES FOR NCEA TO BE MERGED INTO ACT TO CONTINUE THE MISSION AND OBJECTIVES OF NCEA TO HELP K-12 STUDENTS REACH COLLEGE AND CAREER READINESS

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		SOME OFFICERS AND DIRECTORS HAVE A BUSINESS RELATIONSHIP WITH OTHER OFFICERS AND DIRECTORS TO THE EXTENT THAT THEY ALSO SERVE TOGETHER ON THE BOARDS OF OTHER ENTITIES (1) RICHARD FERGUSON AND THOMAS GOEDKEN ARE DIRECTORS OF ACT INTERNATIONAL B V (2) RICHARD FERGUSON AND THOMAS GOEDKEN ARE DIRECTORS OF ACT EDUCATION SOLUTIONS LTD (HONG KONG) (3) RICHARD FERGUSON AND THOMAS GOEDKEN ARE DIRECTORS OF ACT EDUCATION SOLUTIONS (AUSTRALIA) PTY LTD (4) RICHARD FERGUSON AND THOMAS GOEDKEN ARE DIRECTORS OF ACT INFORMATION CONSULTING (SHANGHAI) CO LTD (5) RICHARD FERGUSON AND THOMAS GOEDKEN ARE DIRECTORS OF ACT BUSINESS SOLUTIONS B V (6) RICHARD FERGUSON, THOMAS GOEDKEN, CHARLES REED, AND ROBERTS JONES ARE DIRECTORS AND/OR OFFICERS OF NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT (NCEA) (7) RICHARD FERGUSON, THOMAS GOEDKEN, AND J THEODORE SANDERS ARE DIRECTORS OF TEACHERS SUPPORT NETWORK (TSN)

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 4		SIGNIFICANT CHANGES TO THE ARTICLES OF INCORPORATION AND BYLAWS (1) THE EXEMPT PURPOSE WAS RE-WORDED AND NOW READS AS FOLLOWS THE CORPORATION SHALL BE ORGANIZED AND OPERATED EXCLUSIVELY TO FURTHER EDUCATIONAL, SCIENTIFIC, OR CHARITABLE PURPOSES WITHIN THE MEANING OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, OR THE CORRESPONDING PROVISION OF ANY FUTURE FEDERAL TAX CODE (THE "CODE"), INCLUDING, FOR SUCH PURPOSES, THE MAKING OF DISTRIBUTIONS TO ORGANIZATIONS THAT QUALIFY AS EXEMPT ORGANIZATIONS UNDER SECTION 501(A) OF THE CODE BY REASON OF DESCRIPTION IN SECTION 501(C)(3) OF THE CODE THE CORPORATION'S PURPOSES SHALL INCLUDE, BUT NOT BE LIMITED TO, ADVANCING EDUCATION BY PROVIDING PROGRAMS, SERVICES, AND CONDUCTING RESEARCH THAT ASSISTS (A) INDIVIDUALS PLANNING AND PURSUING EDUCATION AND TRAINING, (B) EDUCATORS DELIVERING INSTRUCTION AND TRAINING, AND (C) POLICY MAKERS CONCERNED WITH ENSURING THAT INDIVIDUALS ARE READY FOR EDUCATION AND WORKPLACE SUCCESS TO ENABLE THE CORPORATION TO CARRY OUT SUCH PURPOSES, IT SHALL HAVE THE POWER TO DO ANY AND ALL LAWFUL ACTS AND TO ENGAGE IN ANY AND ALL LAWFUL ACTIVITIES, DIRECTLY OR INDIRECTLY, ALONE OR IN CONJUNCTION WITH OTHERS, WHICH MAY BE NECESSARY, PROPER OR SUITABLE FOR THE ATTAINMENT OF ANY OF THE PURPOSES FOR WHICH THE CORPORATION IS ORGANIZED (2) THE ARTICLES OF INCORPORATION FORMERLY STATED THAT THE CHIEF EXECUTIVE OFFICER SHALL SERVE AS A DIRECTOR AND AS BOARD CHAIR THE REVISED ARTICLES NOW STATE THAT THE CHIEF EXECUTIVE OFFICER SHALL SERVE AS A DIRECTOR THE BYLAWS NOW SPECIFY THAT THE BOARD CHAIR WILL BE A DIRECTOR OTHER THAN THE CHIEF EXECUTIVE OFFICER (3) THE POLICIES AND PROCEDURES IN THE BYLAWS REGARDING COMPENSATION OF OFFICERS AND DIRECTORS WAS RE-WORDED TO ADJUST FOR THE CHANGE DESCRIBED IN (2) ABOVE THIS IS NOT CONSIDERED A SUBSTANTIVE CHANGE THE COMPENSATION PROCEDURES NOW READ AS FOLLOWS THE BOARD OF DIRECTORS SHALL DETERMINE COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER UPON RECOMMENDATION OF THE EXECUTIVE COMMITTEE OF THE BOARD, IN ACCORDANCE WITH APPLICABLE COMPENSATION POLICIES OF THE CORPORATION COMPENSATION FOR DIRECTORS SHALL BE DETERMINED IN ACCORDANCE WITH APPLICABLE COMPENSATION POLICIES OF THE CORPORATION

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		PROCEDURES FOR REVIEW OF FORM 990 THE AUDIT COMMITTEE OF THE CORPORATION CONDUCTS A SUBSTANTIVE REVIEW OF THE FORM 990 PRIOR TO ITS FILING WITH THE ASSISTANCE OF THE CORPORATION'S CHIEF FINANCIAL OFFICER, COUNSEL, AND STAFF THE FINAL VERSION OF THE FORM 990 IS PROVIDED TO ALL OF THE MEMBERS OF THE CORPORATION'S BOARD OF DIRECTORS BEFORE IT IS FILED WITH THE IRS

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		ACT HAS CREATED AN ETHICS ADVISORY COMMITTEE MEMBERS OF THE ETHICS ADVISORY COMMITTEE REVIEW CONFLICT OF INTEREST QUESTIONNAIRES SUBMITTED BY EMPLOYEES AND ARE RESPONSIBLE FOR SEEING THAT CONFLICTS OF INTEREST ARE INVESTIGATED AND APPROPRIATELY ADDRESSED THEY ALSO WORK CLOSELY WITH ACT'S HUMAN RESOURCES DEPARTMENT TO DEVELOP EDUCATION AND TRAINING PROGRAMS FOR EMPLOYEES REGARDING THE CONFLICTS OF INTEREST POLICY AND ETHICS ISSUES THE ETHICS ADVISORY COMMITTEE REPORTS DIRECTLY TO THE AUDIT COMMITTEE OF ACT'S BOARD OF DIRECTORS CONFLICT OF INTEREST QUESTIONNAIRES SUBMITTED BY DIRECTORS OR OFFICERS ARE REVIEWED AND ADDRESSED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		COMPENSATION OF OFFICERS AND DIRECTORS IS DETERMINED BY THE BOARD BASED UPON AN INDEPENDENT COMPENSATION STUDY CONDUCTED BY A PROFESSIONAL FIRM COMPENSATION OF KEY EMPLOYEES IS INFORMED BY THE SAME STUDY AND IS ESTABLISHED BY THE BOARD ANNUALLY ALL OTHER EMPLOYEE COMPENSATION IS REVIEWED AT LEAST ANNUALLY, UNDER THE DIRECTION OF THE HUMAN RESOURCE DEPARTMENT

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		ACT DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A		PER ACT POLICY, BOARD MEMBERS ARE EXPECTED TO PARTICIPATE IN FOUR THREE-DAY BOARD MEETINGS, COMMITTEE MEETINGS THAT OCCUR THROUGHOUT THE YEAR, AND AT OTHER TIMES TO DISCUSS IMPORTANT AND STRATEGIC MATTERS PERTAINING TO ACT IN EXCHANGE FOR THEIR VALUABLE TIME AND SERVICE, ACT COMPENSATES THE BOARD WITH AN ANNUAL AMOUNT THAT IS PRORATED FOR MEETING ATTENDANCE AND PARTIAL YEARS OF SERVICE THE LEAD DIRECTOR AND COMMITTEE CHAIRS, AS WELL AS BOARD MEMBERS WHO ARE REQUESTED TO PROVIDE TIME OTHER THAN FOR MEETING ATTENDANCE, RECEIVE ADDITIONAL COMPENSATION AT A COMMENSURATE HOURLY RATE IN ADDITION TO SERVING AS CHAIRMAN OF THE BOARD, RICHARD FERGUSON ALSO SERVED AS CEO OF ACT HIS COMPENSATION AS CEO IS DISCLOSED ON FORM 990, PART VII, SECTION A HE RECEIVES NO ADDITIONAL COMPENSATION FOR SERVICE AS BOARD CHAIR SOME BOARD MEMBERS HAVE CHOSEN TO FORGO COMPENSATION FOR THEIR SERVICES TO ACT

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A AND SCHEDULE J	ACTUARIAL INCREASE IN EARLY RETIREMENT BENEFIT	THE ORGANIZATION MAINTAINS A LEGACY EARLY RETIREMENT PLAN THAT HAS BEEN CLOSED TO NEW ENTRANTS FORM 990, PART VII, SECTION A, COLUMN (F), "OTHER COMPENSATION" AND SCHEDULE J, PART II, COLUMN (C), "DEFERRED COMPENSATION" INCLUDES THE INCREASE IN ACTUARIAL VALUE THAT HAS OCCURRED TO AN INDIVIDUAL'S VESTED BALANCE DURING THE YEAR ENDED AUGUST 31, 2010 DEPENDING ON THE INDIVIDUAL'S AGE AT DATE OF RETIREMENT, THE ACTUAL EARLY RETIREMENT BENEFIT DISTRIBUTED AT THE TIME OF RETIREMENT MAY BE LESS THAN THE AMOUNT THAT IS CURRENTLY BEING INCLUDED IN OTHER/DEFERRED COMPENSATION

Identifier	Return Reference	Explanation
FORM 990, PART IV, LINE 12 AND PART XI, LINES 2B AND 2C	AUDITED FINANCIAL STATEMENTS	THE ORGANIZATION'S AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT

Identifier	Return Reference	Explanation
FORM 990, PART I, LINE 6	EXPLANATION OF ESTIMATE OF VOLUNTEERS	APPROXIMATELY NINE THOUSAND REPRESENTATIVES FROM EDUCATIONAL INSTITUTIONS ARE MEMBERS OF ACT'S ADVISORY GROUPS THAT RECEIVE INFORMATION FROM ACT AND PROVIDE INPUT OUT OF THIS GROUP, THERE ARE APPROXIMATELY 845 INDIVIDUALS WHO ACTIVELY VOLUNTEER THEIR TIME TO SERVE IN AN ADVISORY CAPACITY BY ATTENDING MEETINGS WITH ACT REGIONAL OFFICE STAFF TO PROVIDE INPUT

Identifier	Return Reference	Explanation
FORM 990, SCH L, PART IV	EXPLANATION REGARDING NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT (NCEA)	(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION NCEA IS AN IRC SECTION 501(C)(3) EXEMPT ORGANIZATION WITH AN EDUCATIONAL PURPOSE AND MISSION SIMILAR TO THAT OF ACT, INC NCEA IS A CONTROLLED ENTITY OF ACT, INC IN THE SENSE THAT ACT, INC APPOINTS ALL OF THE DIRECTORS ON THE NCEA BOARD OF DIRECTORS ALL NCEA DIRECTORS AND/OR OFFICERS ARE ALSO DIRECTORS AND/OR OFFICERS OF ACT, INC THIS INCLUDES (1) RICHARD FERGUSON, CEO/CHAIRMAN OF BOARD (2) THOMAS GOEDKEN, CFO/TREASURER, (3) CHARLES REED, DIRECTOR, AND (4) ROBERTS JONES, DIRECTOR (D) DESCRIPTION OF TRANSACTION NCEA PAID ACT $4,906,999 FOR SALARIES, BENEFITS, AND PAYROLL TAXES OF EMPLOYEES PROVIDING SERVICES TO NCEA THAT ARE LEASED FROM ACT, INC

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ACT INC

Employer identification number
42-0841485

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT 4030-2 WEST BRAKER LANE NO 200 AUSTIN, TX 78759 26-0778560	EDUCATIONAL RESEARCH	TX	501(C)(3)	9	N/A

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
ACT EDUCATION SOLUTIONS LTD (HONG KONG) ROOM 2503 BANK OF AMERICA TOWER HONG KONG HK	TESTING SERVICES	HK	ACT INTERNATIONAL BV	C	-976,158	2,509,258	100 000 %
ACT INTERNATIONAL BV NARITAWEG 165 1043 BW AMSTERDAM NL	HOLDING COMPANY	NL	N/A	C	-41,496	5,534,119	100 000 %
ACT BUSINESS SOLUTIONS BV NARITAWEG 165 1043 BW AMSTERDAM NL	HOLDING COMPANY	NL	ACT INTERNATIONAL BV	C	-439,725	313,198	100 000 %
ACT EDUCATION SOLUTIONS (AUSTRALIA) PTY LTD LEVEL 7 54 MILLER ST NORTH SYDNEY, NSW 2060 AS	TESTING SERVICES	AS	ACT EDUCATION SOLUTIONS LTD (HONG KONG)	C	24,616	909,450	100 000 %
ACT EDUCATION SOLUTIONS (KOREA) INC 20F KOREA FIRST BANK BLDG 100 GONG SEOUL KS	TESTING SERVICES	KS	ACT EDUCATION SOLUTIONS LTD (HONG KONG)	C	-133,051	74,515	100 000 %
ACT INFORMATION CONSULTING (SHANGHAI) CO LTD ROOM 1204 TIAN AN CTR 338 NANJING SHANGHAI CH	TESTING SERVICES	CH	ACT EDUCATION SOLUTIONS LTD (HONG KONG)	C	415,570	1,099,265	100 000 %

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization 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	1a	Yes	
b Gift, grant, or capital contribution to other organization(s)	1b	Yes	
c Gift, grant, or capital contribution from other organization(s)	1c		No
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h		No
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m		No
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o		No
p Reimbursement paid by other organization for expenses	1p	Yes	
q Other transfer of cash or property to other organization(s)	1q		No
r Other transfer of cash or property from other organization(s)	1r		No

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

(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved
(1) ACT INTERNATIONAL BV	B	1,693,910
(2) ACT EDUCATION SOLUTIONS LTD (HONG KONG)	P	117,954
(3) ACT EDUCATION SOLUTIONS LTD (HONG KONG)	K	62,845
(4) NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT	B	2,000,000
(5) NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT	N	4,906,999
(6) ACT BUSINESS SOLUTIONS BV	A	5,102

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 42-0841485
Name: ACT INC

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)
(1)	ACT INTERNATIONAL BV	B	1,693,910
(2)	ACT EDUCATION SOLUTIONS LTD (HONG KONG)	P	117,954
(3)	ACT EDUCATION SOLUTIONS LTD (HONG KONG)	K	62,845
(4)	NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT	B	2,000,000
(5)	NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT	N	4,906,999
(6)	ACT BUSINESS SOLUTIONS BV	A	5,102

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493188003311

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
ACT INC	Form 990 Page 10	42-0841485

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	8,185,868
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	8,185,868
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? Yes No | **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage		(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)						
43 Amortization of costs that began before your 2009 tax year					43	5,736,496
44 Total. Add amounts in column (f) See the instructions for where to report					44	5,736,496

TY 2009 Earnings and Profits Other Adjustments Statement

Name: ACT INC

EIN: 42-0841485

Description	Amount
TAX PAID	-35,018

TY 2009 Earnings and Profits Other Adjustments Statement

Name: ACT INC

EIN: 42-0841485

Description	Amount
TAXES	-407,461

TY 2009 Investment in Subsidiaries Statement

Name: ACT INC

EIN: 42-0841485

Description	Beginning Amount	Ending Amount
investment in SUBSIDIARIES	1,072,636	4,965,177

TY 2009 Investment in Subsidiaries Statement

Name: ACT INC

EIN: 42-0841485

Description	Beginning Amount	Ending Amount
INVESTMENT IN SUBSIDIARIES	400,052	400,052

TY 2009 Itemized Other Current Liabilities Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ACT EDUCATION SOLUTIONS (AUSTRALIA) PTY		PROVISION FOR INCOME TAX	-18,885	1,142
		OTHER CURRENT LIABILITIES	82,655	91,198

TY 2009 Itemized Other Current Liabilities Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ACT INFORMATION CONSULTING (SHANGHAI) CO		PROVISION FOR TAXES	5,761	6,410

TY 2009 Itemized Other Current Liabilities Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ACT INTERNATIONAL BV		INTERCOMPANY PAYABLE	148,190	0

TY 2009 Itemized Other Current Liabilities Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ACT EDUCATION SOLUTIONS LIMITED (HONG KO		OTHER CURRENT LIABILITIES	-1,049	-4,577

TY 2009 Itemized Other Current Liabilities Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ACT EDUCATION SOLUTIONS (KOREA) INC		Other Current Liabilities	2,089	856
		AccRUED SALARIES	0	43,516

TY 2009 Itemized Other Assets Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ACT INFORMATION CONSULTING (SHANGHAI) CO		OTHER NON-CURRENT ASSETS	1,233	4,035

TY 2009 Itemized Other Current Assets Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ACT EDUCATION SOLUTIONS (AUSTRALIA) PTY		OTHER CURRENT ASSETS	2,525	10,347

TY 2009 Itemized Other Current Assets Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ACT EDUCATION SOLUTIONS (KOREA) INC		BOND	4,283	438

TY 2009 Itemized Other Current Assets Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ACT INFORMATION CONSULTING (SHANGHAI) CO		OTHER CURRENT ASSETS	20,242	19,971

TY 2009 Itemized Other Current Assets Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ACT EDUCATION SOLUTIONS LIMITED (HONG KO		OTHER CURRENT ASSETS	9,795	10,519

TY 2009 Other Deductions Schedule

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OTHER SG&A	295,086	263,364

TY 2009 Other Deductions Schedule

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OTHER SG&a	72,658,225	61,913

TY 2009 Other Deductions Schedule

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OTHER SG&A	2,413,561	353,480

TY 2009 Other Deductions Schedule

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OTHER SG&A		44,452

TY 2009 Other Deductions Schedule

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
EXTAERNAL WORKS		518,579
OTHER SG&A		38,491

TY 2009 Other Deductions Schedule

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OTHER SG&A		1,382,916

TY 2009 Itemized Other Liabilities Schedule

Name: ACT INC

EIN: 42-0841485

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ACT INFORMATION CONSULTING (SHANGHAI) CO		OTHER NON-CURRENT LIABILITIES	1,808	2,342

TY 2009 Other Income Statement

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount	Amount
FOREIGN CURRENCY EXCHANGE LOSS	-4,340	-3,873

TY 2009 Other Income Statement

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount	Amount
FOREIGN CURRENCY EXCHANGE Gain	2,690,958	2,293

TY 2009 Other Income Statement

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount	Amount
FOREIGN CURRENCY EXCHANGE LOSS	-10,857	-1,590

TY 2009 Other Income Statement

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount	Amount
FOREIGN CURRENCY EXCHANGE GAIN		2,956

TY 2009 Other Income Statement

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount	Amount
FOREIGN CURRENCY EXCHANGE GAIN		74
EXTRAORDINARY GAIN		100,048

TY 2009 Other Income Statement

Name: ACT INC

EIN: 42-0841485

Description	Foreign Amount	Amount
FOREIGN CURRENCY EXCHANGE LOSS		-650

TY 2009 Owns Foreign Entities Statement

Name: ACT INC

EIN: 42-0841485

Name	Country	EIN
ACT BUS SOLUTIONS SUCURSAL EN ESPANA	SP	42-0841485

TY 2009 Organization Chart Statement

Name: ACT INC

EIN: 42-0841485

Entity Name	Placement Or Position	Percentage Of Ownership	Tax Classification	Country
ACT INC	PARENT		Domestic entity electing to be classified as a corporation	
ACT INTERNATIONAL BV	SUBSIDIARY OF ACT, INC	100 000 %	Foreign entity electing to be classified as a corporation	NL
ACT BUSINESS SOLUTIONS BV	SUBSIDIARY OF ACT INTERNATIONAL B V	100 000 %	Foreign entity electing to be classified as a corporation	NL
ACT BUSINESS SOLUTIONS SUCURSA	SUBSIDIARY OF ACT BUSINESS SOLUTIONS	100 000 %	Foreign single owner electing to be disregarded as separate entity	SP

Additional Data

Software ID:
Software Version:
EIN: 42-0841485
Name: ACT INC

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD L FERGUSON CEO/CHAIRMAN OF BOARD	66 00	X		X				1,018,233	0	44,887
DIXIE L AXLEY DIRECTOR	5 00	X						57,000	0	0
JAMES E BOSTIC JR DIRECTOR	5 00	X						56,500	0	0
SARITA E BROWN DIRECTOR	5 00	X						52,000	0	0
CARL A COHN DIRECTOR	5 00	X						35,250	0	0
D ROBERT GRAHAM DIRECTOR	5 00	X						52,500	0	0
KAREN A HOLBROOK DIRECTOR	5 00	X						53,500	0	0
ROBERTS T JONES DIRECTOR	5 00	X						51,500	0	0
MARK D MUSICK LEAD DIRECTOR	5 00	X		X				49,500	0	16,500
CHARLES B REED DIRECTOR	5 00	X						56,500	0	0
RICHARD W RILEY DIRECTOR	5 00	X						38,000	0	16,500
J THEODORE SANDERS DIRECTOR	5 00	X						48,000	0	0
BELLE S WHEELAN DIRECTOR/SECRETARY	5 00	X		X				57,000	0	0
THOMAS GOEDKEN CFO/TREASURER	60 00			X				320,993	0	66,708
CYNTHIA SCHMEISER PRES & COO EDUCATION	58 00				X			334,500	0	95,795
MARTIN L SCAGLIONE PRES & COO WORKFORCE	58 00				X			294,507	0	64,991
ARTHUR C PETERS VP	57 00				X			213,300	0	39,768
ANN YORK VP	48 00				X			231,421	0	37,100
THOMAS SATERFIEL VP	45 00					X		226,346	0	68,331
JON ERICKSON SENIOR VP	71 00					X		224,144	0	71,252
ROSE RENNEKAMP VP	46 00					X		215,812	0	53,891
DOUGLAS BECKER VP	48 00					X		204,270	0	41,470
RANJIT SIDHU SENIOR VP	43 00					X		265,351	0	52,541

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

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
TEST ADMINISTRATION	37,066,865	37,066,865		
BAD DEBTS	866,353	866,353		
MEMBERSHIP FEES	180,716	124,070	56,646	
STATE TAXES (UBIT)	73,466		73,466	
FEDERAL TAXES (UBIT)	34,778		34,778	

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 42-0841485
Name: ACT INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
THE EDUCATION TRUST INC1250 H St STE 700 Washington, DC 20006	52-1982223	501(c)(3)	15,000				SPONSORSHIP OF CONFERENCE
UNIVERSITY OF IOWA FOUNDATION500 Alumni Center PO Box 4550 Iowa City, IA 52244	42-0796760	501(c)(3)	5,025,000				$5,000 ANN YORK SCHOLARSHIP FUND, $20,000 TOMAS KUBINEK SYMPHONY PROJECT, $5,000,000 ACT SCHOLARS PROGRAM
UNITED WAY OF JOHNSON COUNTY1150 5th St STE 290 Coralville, IA 52241	42-6062055	501(c)(3)	57,273				UNRESTRICTED CONTRIBUTION
KIRKWOOD COMMUNITY COLLEGE FOUNDATION 1030 5th Ave SE STE 2700 Cedar Rapids, IA 52403	23-7076632	501(c)(3)	2,015,000				$2,000,000 ESTABLISHMENT OF ACT STEM SCHOLARSHIP PROGRAM, $15,000 WORKPLACE LEARNING CONNECTION
UNIVERSITY OF IOWA129 E Washington St Iowa City, IA 52242	42-6004813	501(c)(3)	5,250				$5,000 MATH CONFERENCES, $250 DANCE MARATHON
AMERICAN CANCER SOCIETY4080 1st St NE STE 101 Cedar Rapids, IA 52402	13-1788491	501(c)(3)	11,000				$10,000 HOPE LODGE PLEDGE, $1,000 RELAY FOR LIFE
IOWA CITY CHAMBER OF COMMERCE325 E Washington Ste 100 Iowa City, IA 52240	42-0330530	501(c)(6)	9,300				$7000 EDUCATION PREMIER PROGRAM SPONSOR, $1,500 SMALL BUSINESS OF THE YEAR AWARD SPONSOR, $800 ANNUAL TABLE BANQUET SPONSOR
DIVERSITY FOCUS205 2nd Ave SE Cedar Rapids, IA 52401	20-3420207	501(c)(3)	40,000				SPONSORSHIP
COMMUNITY FOUNDATION OF JOHNSON COUNTY325 E Washington St Iowa City, IA 52240	42-1508117	501(c)(3)	25,000				UNITED WAY HEALTHY KIDS SCHOOL BASED CLINICS
IOWA CITY COMMUNITY SCHOOL DISTRICT FOUNDATION509 S Dubuque St Iowa City, IA 52240	42-1177023	501(c)(3)	25,000				UNRESTRICTED CONTRIBUTION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INSTITUTE OF INTERNATIONAL EDUCATIONOffice of Development 809 United Nations Plaza New York, NY 10017	13-1624046	501(c)(3)	10,610				RELIEF TO HAITIAN STUDENTS
NATIONAL GOVERNORS ASSOCIATION CENTER FOR BEST PRACTICES444 N Capitol St STE 267 Washington, DC 20001	23-7391796	501(c)(3)	20,000				CORPORATE FELLOWS PROGRAM
WESTERN INTERSTATE COMMISSION FOR HIGHER EDUCATION3035 CENTER GREEN DR STE 200 BOULDER, CO 80301	84-6008945	501(c)(3)	75,000				SUPPORT FOR 8TH EDITION OF "KNOCKING ON THE COLLEGE DOOR PROJECTIONS OF HIGH SCHOOL GRADUATES BY STATE AND RACE/ETHNICITY"
HISPANIC ASSOCIATION OF COLLEGES AND UNIVERSITIES8415 DATAPOINT DR STE 400 SAN ANTONIO, TX 78229	74-2466103	501(c)(3)	10,000				SUPPORT "ACT ON THE DREAM COALITION"
NORTH LIBERTY COMMUNITY LIBRARY520 W CHERRY ST PO BOX 320 NORTH LIBERTY, IA 52317	42-0926682	501(c)(3)	50,000				BUILDING CAMPAIGN
NATIONAL CENTER FOR EDUCATIONAL ACHIEVEMENT4030-2 W BRAKER LN SUITE 200 AUSTIN, TX 78759	26-0778560	501(c)(3)	2,000,000				FOR USE IN GENERAL OPERATIONS