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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 2010 Open to Public Inspection
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A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011		
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN COLLEGE OF SURGEONS Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 633 N Saint Clair Street City or town, state or country, and ZIP + 4 Chicago, IL 60611	D Employer identification number 36-2192800 E Telephone number (312) 202-5000 G Gross receipts \$ 154,185,245
	F Name and address of principal officer LD BRITT 633 N SAINT CLAIR ST CHICAGO, IL 60611	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
	I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
	J Website: ▶ www.FACS.ORG	
	K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation 1912		M State of legal domicile IL



Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE PRIMARY EXEMPT PURPOSE IS TO IMPROVE THE QUALITY OF CARE OF THE SURGICAL PATIENT THROUGH EDUCATION AND RESEARCH
	2 Check this box <input type="checkbox"/> 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)
	4 Number of independent voting members of the governing body (Part VI, line 1b)
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)
	6 Total number of volunteers (estimate if necessary)
	7a Total unrelated business revenue from Part VIII, column (C), line 12
7b Net unrelated business taxable income from Form 990-T, line 34	

Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	17,104,162	17,253,767
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	33,504,195	37,641,361
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,298,309	22,584,546
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,316,718	3,844,181
		66,223,384	81,323,855
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,706,439	1,815,445
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	25,790,540	27,382,934
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶841,440		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	30,400,887	31,136,298
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	58,897,866	60,334,677
	19 Revenue less expenses Subtract line 18 from line 12	7,325,518	20,989,178
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	449,402,670	503,152,213
	21 Total liabilities (Part X, line 26)	188,682,881	188,847,271
	22 Net assets or fund balances Subtract line 21 from line 20	260,719,789	314,304,942

Part II	Signature Block
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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	 ***** Signature of officer	2012-05-04 Date		
	 GAY L VINCENT CFO Type or print name and title			

Paid Preparer Use Only	Print/Type preparer's name DAN ROMANO	Preparer's signature DAN ROMANO	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ GRANT THORNTON LLP				Firm's EIN ▶
	Firm's address ▶ 175 W JACKSON BLVD STE 2000 CHICAGO, IL 60604				Phone no ▶ (312) 856-0200

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

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

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1

Briefly describe the organization’s mission

THE PRIMARY EXEMPT PURPOSE IS TO IMPROVE THE QUALITY OF CARE OF THE SURGICAL PATIENT THROUGH EDUCATION AND RESEARCH

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 \$ 17,356,555 including grants of \$ 356,946) (Revenue \$ 24,098,482)	THE MISSION OF THE ACS DIVISION OF RESEARCH AND OPTIMAL PATIENT CARE (DROPC) IS TO IMPROVE THE QUALITY OF SURGICAL CARE BY ENABLING ALL SURGEONS TO APPLY THE BEST SCIENTIFIC EVIDENCE AVAILABLE IN ALL ASPECTS OF THEIR DAILY PRACTICE WITH RESPECT, COMPASSION, AND DIGNITY FOR ALL PATIENTS THE DROPC PROMOTES THE PRACTICE OF EVIDENCE-BASED SURGERY BY DEVELOPING NEW KNOWLEDGE THROUGH BASIC AND CLINICAL RESEARCH, THE SETTING AND VERIFICATION OF STANDARDS, DEVELOPMENT OF BEST PRACTICES AND GUIDELINES, EDUCATIONAL ACTIVITIES, AND THE COLLECTION AND MEASUREMENT OF OUTCOMES THE DROPC IS COMPRISED OF THREE FOCUS AREAS 1 CANCER - THE COMMISSION ON CANCER (COC) IS A CONSORTIUM OF PROFESSIONAL ORGANIZATIONS DEDICATED TO IMPROVING SURVIVAL AND QUALITY OF LIFE FOR CANCER PATIENTS THROUGH STANDARD-SETTING, PREVENTION, RESEARCH, EDUCATION, AND THE MONITORING OF COMPREHENSIVE QUALITY CARE THE COC ACCREDITATION PROGRAM SETS STANDARDS FOR QUALITY, MULTIDISCIPLINARY CANCER CARE DELIVERED IN MORE THAN 1,400 HOSPITAL SETTINGS IN THE UNITED STATES AND PUERTO RICO OTHER COC PROGRAMS INCLUDE THE CANCER PHYSICIAN LIAISON PROGRAM, THE NATIONAL ACCREDITATION PROGRAM FOR BREAST CENTERS, AND THE NATIONAL CANCER DATABASE 2 TRAUMA - THE COMMITTEE ON TRAUMA (COT) AND THE TRAUMA PROGRAMS STAFF OVERSEE AND SUPPORT VARIOUS DIDACTIC AND EXPERIENTIAL TRAUMA COURSES, THE NATIONAL TRAUMA REGISTRY, THE NATIONAL TRAUMA DATA BANK, THE VERIFICATION/CONSULTATION PROGRAM FOR HOSPITALS, THE TRAUMA SYSTEM CONSULTATION PROGRAM, AND REGIONAL TRAUMA ORGANIZATION OF STATE/PROVINCIAL ACTIVITIES THE COT IS ALSO ACTIVE IN PRE-HOSPITAL TRAUMA CARE, INJURY PREVENTION AND CONTROL, PERFORMANCE IMPROVEMENT AND PATIENT SAFETY, RURAL TRAUMA, DISASTER MANAGEMENT, AND OUTCOMES STUDIES 3 CONTINUOUS QUALITY IMPROVEMENT (CQI) - THE DROPC'S CONTINUOUS QUALITY IMPROVEMENT (QI) PROGRAMS PROVIDE THE INFRASTRUCTURE FOR SEVERAL QI PROGRAMS, AS WELL AS FOR CONDUCTING HEALTH SERVICES RESEARCH, CLINICAL RESEARCH, LABORATORY RESEARCH, META-ANALYSES, CLINICAL TRIALS, OUTCOME STUDIES, RESEARCH HYPOTHESIS GENERATION, AND THE DEVELOPMENT OF EVIDENCE-BASED PRACTICE GUIDELINES THE MAJOR QI PROGRAMS WITHIN CQI INCLUDE THE ACS NATIONAL SURGICAL QUALITY IMPROVEMENT PROGRAM (ACS NSQIP) AND THE ACE BARIATRIC SURGICAL CENTER NETWORK (ACS BSCN)
4b	(Code) (Expenses \$ 10,088,582 including grants of \$ 132,326) (Revenue \$ 11,484,696)	EDUCATIONAL PROGRAMS - THE COLLEGE'S EDUCATIONAL PROGRAMS HELP MEET THE NEEDS OF SURGEONS, SURGERY RESIDENTS, MEDICAL STUDENTS AND PATIENTS THE PROGRAMS PROVIDE SURGEONS WITH OPPORTUNITIES FOR MAINTENANCE OF CERTIFICATION, FOR LIFELONG LEARNING, AND FOR MEETING THE CORE COMPETENCIES IN ADDITION TO PROVIDING CONTINUING MEDICAL EDUCATION ACTIVITIES, THE DIVISION OF EDUCATION HAS DEVELOPED PATIENT EDUCATIONAL MATERIALS RELATIVE TO SURGICAL CARE DIVISION EFFORTS INCLUDE STAFFING NUMEROUS EDUCATION COMMITTEES AND THE FOLLOWING PROGRAMS THE ACS CLINICAL CONGRESS IS AN ANNUAL EDUCATIONAL CONFERENCE FOR SURGEONS, INCLUDING FOUR DAYS OF LECTURES, PANEL SESSIONS, POSTGRADUATE COURSES, PRESENTATIONS OF SCIENTIFIC PAPERS AND RESEARCH, VIDEO-BASED EDUCATION SESSIONS, AND OTHER EDUCATIONAL ACTIVITIES IN OCTOBER 2010, ATTENDANCE AT THE CLINICAL CONGRESS INCLUDED OVER 10,000 PHYSICIANS THE PUBLICATION, SELECTED READINGS IN GENERAL SURGERY (SRGS), PROVIDES A BROAD, TOPIC-ORIENTED ANALYSIS OF THE CURRENT SURGICAL LITERATURE AND IS AVAILABLE IN PRINT, ONLINE AND CD-ROM FORMATS SRGS REVIEWS THE ENTIRE SPECIALTY OF SURGERY EVERY TWO TO THREE YEARS FOR SURGERY RESIDENTS AND PRACTICING SURGEONS, AND HAS APPROXIMATELY 2,800 - 3,000 SUBSCRIBERS THE WEB-BASED PROGRAM ENTITLED FUNDAMENTALS OF LAPAROSCOPIC SURGERY (FLS) IS A JOINT PROGRAM OF THE AMERICAN COLLEGE OF SURGEONS AND THE SOCIETY OF AMERICAN GASTROINTESTINAL AND ENDOSCOPIC SURGEONS (SAGES) FLS IS A COMPREHENSIVE EDUCATION MODULE DESIGNED TO TEACH AND ASSESS PROFICIENCY IN THE DOMAINS OF PHYSIOLOGY, FUNDAMENTAL KNOWLEDGE, AND TECHNICAL SKILLS REQUIRED FOR BASIC LAPAROSCOPIC SURGERY THE PROGRAM WAS DISTRIBUTED TO OVER 1,500 SURGERY RESIDENTS, FELLOWS, AND PRACTICING SURGEONS DURING THE PAST FISCAL YEAR
4c	(Code) (Expenses \$ 3,984,502 including grants of \$ 53,050) (Revenue \$)	ADVOCACY AND HEALTH POLICY - THE HEALTH POLICY AND ADVOCACY DIVISION DEVELOPS STRATEGIES TO PROVIDE HIGH QUALITY AND SAFE CARE FOR SURGICAL PATIENTS THE DIVISION DEVELOPS EFFECTIVE COMMUNICATION STRATEGIES TO INTERFACE WITH LEGISLATIVE AND REGULATORY BODIES THE HEALTH POLICY DIVISION ENHANCES THE ABILITY TO IDENTIFY, PRIORITIZE, AND PROMOTE PUBLIC POLICY ISSUES RELATIVE TO SURGICAL CARE
4d	Other program services (Describe in Schedule O) See also Additional Data for Description	
	(Expenses \$ 11,271,447 including grants of \$ 1,273,123) (Revenue \$ 2,058,183)	
4e	Total program service expenses	\$ 42,701,086

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)? <i>If "Yes," complete Schedule A.</i> 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	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? <i>If "Yes," complete Schedule C, Part I.</i> 	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i> 	4	Yes
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	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? <i>If "Yes," complete Schedule D, Part I.</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? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	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? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	Yes
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	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? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	Yes
c	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? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	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? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
f	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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV.</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 ? <i>If "Yes," complete Schedule F, Parts II and IV.</i> 	15	Yes
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 ? <i>If "Yes," complete Schedule F, Parts III and IV.</i> 	16	Yes
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? <i>If "Yes," complete Schedule G, Part I (see instructions)</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? <i>If "Yes," complete Schedule G, Part II.</i>	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	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			
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	326
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	Yes
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	283
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	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: <u>UK</u> See instructions for 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?	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 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	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	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	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 21		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 21		
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		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant 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		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	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 If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)	15b	Yes	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
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		

Section C. Disclosure	
17	List the States with which a copy of this Form 990 is required to be filed IL
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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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 ► GAY L VINCENT CFO 633 N SAINT CLAIR STREET Chicago, IL 60611 (312) 202-5000

Check if Schedule O contains a response to any question in this Part VII ☒

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2010)

Part VII

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								4,212,241	0	1,278,627

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 ▶ 31

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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
QC METRIX 500 CLARK ROAD TEWKSBURY, MA 01876	COMPUTER & STATISTIC	1,288,463
CMGRP PO BOX 7247-6593 PHILADELPHIA, PA 19170	PUBLIC RELATIONS	1,935,143
OUTCOME 201 BROADWAY 5TH FLOOR CAMBRIDGE, MA 02139	COMPUTER & STATISTIC	1,144,794
FREEMAN PO BOX 660613 DALLAS, TX 75266	EVENT PLANNING	1,131,271
UNIQUEACTIVE LLC 5500 W 31ST STREET CICERO, IL 60804	PRINTING PRODUCTION	927,640
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 35		

Part VIII

Statement of Revenue

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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		1,082,340				
	c Fundraising events 1c						
	d Related organizations 1d		13,911,372				
	e Government grants (contributions) 1e						
	f All other contributions, gifts, grants, and similar amounts not included above 1f		2,260,055				
	g Noncash contributions included in lines 1a-1f \$		10,794				
	h Total. Add lines 1a-1f		17,253,767				
	Program Service Revenue	2a		Business Code			
RESEARCH & OPTIMAL PATIENT CARE		611600	24,098,482	24,098,482			
b EDUCATION		611600	11,484,696	11,484,696			
c ASSOCIATION MANAGEMENT SERVICE		611600	1,216,048	1,216,048			
d INTEGRATED COMMUNICATIONS		900099	842,135	842,135			
e							
f All other program service revenue							
g Total. Add lines 2a-2f			37,641,361				
Other Revenue		3 Investment income (including dividends, interest and other similar amounts)			6,509,271		6,509,271
	4 Income from investment of tax-exempt bond proceeds			0			
	5 Royalties			1,226,851		1,226,851	
	6a Gross Rents	(i) Real	(ii) Personal				
		11,062,032					
		b Less rental expenses	8,927,450				
		c Rental income or (loss)	2,134,582				
	d Net rental income or (loss)			2,134,582	-661,572	2,796,154	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		73,930,880	6,078,335				
		b Less cost or other basis and sales expenses	61,392,450	2,541,490			
		c Gain or (loss)	12,538,430	3,536,845			
	d Net gain or (loss)			16,075,275		16,075,275	
	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		0			
	9a Gross income from gaming activities See Part IV, line 19 a	b					
		b Less direct expenses b					
		c Net income or (loss) from gaming activities		0			
	10a Gross sales of inventory, less returns and allowances a	b					
b Less cost of goods sold b							
c Net income or (loss) from sales of inventory			0				
Miscellaneous Revenue		Business Code					
11a MURPHY AUDITORIUM	532000	218,086		218,086			
	b 20F STREET CONFERENCE FACILITY	532000	264,662		264,662		
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		482,748				
12 Total revenue. See Instructions			81,323,855	37,641,361	-178,824	26,607,551	

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	374,464	374,464		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	1,312,681	1,312,681		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	128,300	128,300		
4	Benefits paid to or for members	0		1,715,351	99,708
5	Compensation of current officers, directors, trustees, and key employees	5,490,865	3,675,806		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	14,708,695	9,846,592	4,595,008	267,095
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,489,380	1,666,491	777,684	45,205
9	Other employee benefits	3,305,493	2,212,830	1,032,639	60,024
10	Payroll taxes	1,388,501	929,518	433,769	25,214
a	Fees for services (non-employees) Management	0			
b	Legal	210,130	137,031	71,075	2,024
c	Accounting	90,214	0	90,214	0
d	Lobbying	0			
e	Professional fundraising services See Part IV, line 17	0			
f	Investment management fees	1,715,316	0	1,715,316	0
g	Other	7,795,994	7,024,795	734,475	36,724
12	Advertising and promotion	700,673	691,164	1,769	7,740
13	Office expenses	3,521,705	3,057,666	313,937	150,102
14	Information technology	807,997	574,288	233,709	0
15	Royalties	36,208	36,208	0	0
16	Occupancy	784,408	448,785	333,994	1,629
17	Travel	1,829,885	1,576,314	229,954	23,617
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	4,750,415	4,143,821	536,002	70,592
20	Interest	375,545	0	375,545	0
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,884,372	0	1,884,372	0
23	Insurance	185,834	26,060	154,728	5,046
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	HONORARIA	1,992,150	1,958,650	31,000	2,500
b	A/V RENTAL	1,633,558	1,289,591	332,786	11,181
c	TEMP HELP - OTHER	1,063,696	423,564	620,103	20,029
d	MEDICAL SUPPLIES	480,139	480,139	0	0
e	HIRING FEES	309,476	0	309,476	0
f	All other expenses	968,583	686,328	269,245	13,010
25	Total functional expenses. Add lines 1 through 24f	60,334,677	42,701,086	16,792,151	841,440
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1,333,026	1	1,199,402
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			1,230,866	3	1,489,743
	4	Accounts receivable, net			11,596,197	4	11,569,307
	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)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			1,945,476	9	2,193,859
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	167,049,147			
	b	Less: accumulated depreciation	10b	42,448,762	123,639,054	10c	124,600,385
	11	Investments—publicly traded securities				11	264,181,180
	12	Investments—other securities. See Part IV, line 11			303,630,853	12	94,185,751
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			6,027,198	15	3,732,586
16	Total assets. Add lines 1 through 15 (must equal line 34)			449,402,670	16	503,152,213	
Liabilities	17	Accounts payable and accrued expenses			21,963,457	17	19,312,278
	18	Grants payable				18	
	19	Deferred revenue			12,055,648	19	11,797,845
	20	Tax-exempt bond liabilities			25,307,000	20	25,307,000
	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			97,452,268	23	100,898,304
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			31,904,508	25	31,531,844
	26	Total liabilities. Add lines 17 through 25			188,682,881	26	188,847,271
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			237,259,475	27	287,299,970
	28	Temporarily restricted net assets			18,004,923	28	21,539,907
	29	Permanently restricted net assets			5,455,391	29	5,465,065
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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			260,719,789	33	314,304,942
34	Total liabilities and net assets/fund balances			449,402,670	34	503,152,213	

Part XI **Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	81,323,855
2	Total expenses (must equal Part IX, column (A), line 25)	2	60,334,677
3	Revenue less expenses Subtract line 2 from line 1	3	20,989,178
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	260,719,789
5	Other changes in net assets or fund balances (explain in Schedule O)	5	32,595,975
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	314,304,942

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII ☐

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

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

2010

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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 described in **section 170(b)(1)(A)(i).**

2

☐

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

3

☐

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

4

☐

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

5

☐

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

6

☐

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

7

☐

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

8

☐

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

9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10

☐

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

11

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

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

f

☐

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

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
(ii) a family member of a person described in (i) above?
(iii) a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

Part II

Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
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 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2010. 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—2009. 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—2010. 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—2009. 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 IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	15,159,225	2,763,487	15,285,483	17,104,162	17,253,767	67,566,124
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	21,587,005	39,123,729	31,270,119	33,504,195	37,641,361	163,126,409
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	36,746,230	41,887,216	46,555,602	50,608,357	54,895,128	230,692,533
7a Amounts included on lines 1, 2, and 3 received from disqualified persons					13,911,372	13,911,372
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	878,583			69,274		947,857
c Add lines 7a and 7b	878,583			69,274	13,911,372	14,859,229
8 Public Support (Subtract line 7c from line 6)						215,833,304

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	36,746,230	41,887,216	46,555,602	50,608,357	54,895,128	230,692,533
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	17,632,967	17,904,679	18,227,766	8,565,462	12,753,350	75,084,224
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	17,632,967	17,904,679	18,227,766	8,565,462	12,753,350	75,084,224
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	2,708,322	2,515,383	1,933,615	53,424	0	7,210,744
13 Total support (Add lines 9, 10c, 11 and 12.)	57,087,519	62,307,278	66,716,983	59,227,243	67,648,478	312,987,501
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage			
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	68.959 %	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	65.783 %	

Section D. Computation of Investment Income Percentage			
17	Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	23 990 %
18	Investment income percentage from 2009 Schedule A, Part III, line 17	18	26 008 %
19a	33 1/3% support tests—2010. 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 <input checked="" type="checkbox"/>		
b	33 1/3% support tests—2009. 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 <input type="checkbox"/>		
20	Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

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			
LD Britt President (10/2010 - 6/2011)	1 0	X		X				0	0	0
Carlos A Pellegrini Chair	1 0	X						0	0	0
Thomas V Whalen VICE-CHAIR	1 0	X						0	0	0
H Randolph Bailey Director	1 0	X						0	0	0
Bruce D Browner Director	1 0	X						0	0	0
Martin B Camins Director	1 0	X						0	0	0
Margaret Dunn Director (10/2010 - 6/2011)	1 0	X						0	0	0
Julie A Freischlag Director	1 0	X						0	0	0
Barrett G Haik Director	1 0	X						0	0	0
Charles D Mabry Director	1 0	X						0	0	0
Mark A Malangoni Director	1 0	X						0	0	0
Robin S McLeod Director	1 0	X						0	0	0
Raymond F Morgan Director	1 0	X						0	0	0
Leigh A Neumayer Director (10/2010 - 6/2011)	1 0	X						0	0	0
Karl C Podratz Director	1 0	X						0	0	0
J David Richardson Director	1 0	X						0	0	0
Valerie W Rusch Director	1 0	X						0	0	0
Marshall Z Schwartz Director	1 0	X						0	0	0
Howard M Snyder III Director	1 0	X						0	0	0
Mark C Weissler Director	1 0	X						0	0	0
Michael Zinner Director (10/2010 - 6/2011)	1 0	X						0	0	0
A Brent Eastman Chair (7/2010 - 9/2010)	1 0	X						0	0	0
Barbara L Bass Director (7/2010 - 9/2010)	1 0	X						0	0	0
Rene Lafreniere Director (7/2010 - 9/2010)	1 0	X						0	0	0
LaMar S McGinnis Jr PRESIDENT (7/2010 - 9/2010)	1 0	X		X				0	0	0

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 J Finley First Vice President	1 0			X				0	0	0
Frederick L Greene Second Vice President	1 0			X				0	0	0
Courtney M Townsend Jr Secretary	1 0			X				0	0	0
Andrew L Warshaw Treasurer	1 0			X				0	0	0
David B Hoyt Executive Director	38 0			X				609,036	0	15,454
Gay Vincent Chief Financial Officer	38 0			X				238,313	0	170,460
Kirby I Bland First Vice President	1 0			X				0	0	0
Karen E Deveney Second Vice President	1 0			X				0	0	0
Thomas R Russell Chair of ACS Foundation	40 0				X			568,975	0	29,847
Ajit K Sachdeva Director of Education	40 0				X			468,224	0	142,288
Paul E Collicott Director of Member Services	40 0				X			467,069	0	120,581
Clifford Ko Director of Research	40 0				X			365,378	0	25,197
Linn J Meyer Director of Communications	40 0				X			214,538	0	185,751
Christian D Shalgian Director of Advocacy & HP	40 0				X			207,291	0	33,265
Lewis M Flint Editor of Selected Readings	40 0					X		369,758	0	212,260
Howard Tanzman Director of Information Tech	40 0					X		216,726	0	104,611
Felix Niespodziewanski Director of Conventions	40 0					X		162,157	0	108,811
Karen E Richards Admin Director of Research	40 0					X		205,160	0	45,435
Barbara Dean Director of Executive Serv	40 0					X		119,616	0	84,667

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services					
(Code)	(Expenses \$	11,271,447	including grants of \$	1,273,123) (Revenue \$
MEMBER SERVICES, COMMUNICATIONS, ASSO CIATION MGMT					2,058,183)

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

2010

Open to Public Inspection

If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, 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, Part V, line 35a (Proxy Tax), then

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

Name of the organization AMERICAN COLLEGE OF SURGEONS	Employer identification number 36-2192800
--	--

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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments 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															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
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-															
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(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)		(b)
		Yes	No	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			20,000
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?	Yes		
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		61,593
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			81,593
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
Schedule C, Part IV	Part II-B Description of Lobbying for Non Electing Public Charities	LINE 1B THE AMERICAN COLLEGE OF SURGEONS HAS A STAFF IN WASHINGTON, D C WHICH, AS A PART OF THEIR DUTIES FOR THE COLLEGE, ESTABLISHES CONTACTS AND MAINTAINS LIAISONS WITH MEMBERS OF CONGRESS AND THEIR STAFF, GOVERNMENT AGENCIES, AND OTHER HEALTH REGULATED ORGANIZATIONS IN ORDER TO EXCHANGE INFORMATION PERTINENT TO SURGERY TO DO THIS THEY (1) COMMUNICATE COLLEGE VIEWS ON LEGISLATION AND REGULATIONS TO STAFFS AND MEMBERS OF CONGRESS THROUGH PERSONAL VISITS, TELEPHONE CONVERSATIONS AND LETTERS (2) ORGANIZE OR PARTICIPATE IN COALITIONS OF ORGANIZATIONS WITH RELATED LEGISLATIVE INTEREST (3) ARRANGE AND FACILITATE MEETINGS FOR COLLEGE OFFICIALS AND MEMBERS WITH ELECTED LEGISLATORS AND STAFF (4) ARRANGE FOR COLLEGE OFFICIALS TO PRESENT TESTIMONY AT CONGRESSIONAL HEARINGS AND DRAFT AND PRODUCE TESTIMONY AND OFFICIAL WRITTEN RESPONSES TO LEGISLATIVE PROPOSALS LINE 1G AS DISCUSSED IN LINE 1B ABOVE, THE WASHINGTON STAFF MAINTAINS LIAISONS WITH MEMBERS OF CONGRESS, THEIR STAFF, AND GOVERNMENT AGENCIES TO EXCHANGE INFORMATION PERTINENT TO SURGERY THE MAJOR ISSUES UNDER DISCUSSION RELATED TO MEDICARE FEE SCHEDULE, FUNDING FOR TRAUMA SYSTEM DEVELOPMENT, HEALTH CARE QUALITY AND MEDICAL LIABILITY REFORM

SCHEDULE D
(Form 990)

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

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization AMERICAN COLLEGE OF SURGEONS	Employer identification number 36-2192800
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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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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 <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated 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

▶ \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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	174,427,735	166,732,757	228,519,859		
b Contributions	163,834	500,586	78,758		
c Investment earnings or losses	31,506,329	17,726,296	-51,137,390		
d Grants or scholarships	1,537,025	2,302,420	1,826,840		
e Other expenditures for facilities and programs	7,370,998	8,229,484	8,901,630		
f Administrative expenses	0	0	0		
g End of year balance	197,189,875	174,427,735	166,732,757		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 93 900 %

b

Permanent endowment ▶ 2 800 %

c

Term endowment ▶ 3 300 %

3a

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		No
3a(ii)		No

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	0	40,905,745		40,905,745
b Buildings	0	112,578,946	31,878,478	80,700,468
c Leasehold improvements				
d Equipment	0	12,690,888	10,570,284	2,120,604
e Other	0	873,568		873,568
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				124,600,385

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

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

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

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
SCHEDULE D - PART V	LINE 4	THE ENDOWMENT FUNDS ARE INTENDED TO PROVIDE AND ENSURE THAT EDUCATION, RESEARCH, SCHOLARSHIPS, BUILDING FACILITIES AND THE COLLEGE AS A WHOLE HAVE ENOUGH FUNDING TO LAST DURING HARD ECONOMIC TIMES, WHILE PROVIDING THE OPERATIONS OF THE COLLEGE AN ANNUAL 5% SPENDING RATE
SCHEDULE D - PART X, LINE 2		FIN 48 FOOTNOTE THE COLLEGE AND THE FOUNDATION HAVE RECEIVED LETTERS FROM THE INTERNAL REVENUE SERVICE INDICATING THAT THEY ARE TAX-EXEMPT ORGANIZATIONS AS PROVIDED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986 AND, EXCEPT FOR TAXES RELATING TO UNRELATED BUSINESS INCOME, ARE EXEMPT FROM FEDERAL AND STATE INCOME TAXES. THE COLLEGE DOES NOT BELIEVE THAT THERE ARE ANY UNRECOGNIZED TAX BENEFITS OR TAX LIABILITIES THAT SHOULD BE RECORDED AS OF JUNE 30, 2011 OR 2010. FORMS 990 AND 990T FILED BY THE COLLEGE, ACSPA, AND THE FOUNDATION ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE UP TO THREE YEARS FROM THE EXTENDED DUE DATE OF EACH RETURN. FORMS 990 AND 990T FILED BY THE COLLEGE, ACSPA, AND THE FOUNDATION ARE NO LONGER SUBJECT TO EXAMINATION FOR THE TAX YEARS 2006 AND PRIOR

1

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 ▶	1
3	Enter total number of other organizations or entities ▶	0

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 Part V 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)
2010 Irish Trainee Exchange Fellowship	Europe/Iceland/Greenland	1	2,500	CHECK			
Faculty Research Fellowship	North America	1	40,000	CHECK			
International Guest Scholar	Europe/Iceland/Greenland	8	64,000	CHECK			

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*

☐

Yes

☒

No

Part V **Supplemental Information**

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

Identifier	Return Reference	Explanation
SCHEDULE F - PART I	LINE 2	THE AMERICAN COLLEGE OF SURGEONS OFFERS VARIOUS AWARDS AND SCHOLARSHIPS EACH YEAR. EACH AWARD HAS A REQUIREMENTS BROCHURE AND SAMPLES CAN BE FOUND ON HTTP://WWW.FACS.ORG/MEMBERSERVICES/RESEARCH.HTML . THE COLLEGE HAS A SELECTION COMMITTEE WHO IS RESPONSIBLE FOR DECIDING WHO RECEIVES THESE AWARDS. AWARDEES PROVIDE A BUDGET FOR LARGER AWARDS, AND ARE REQUIRED TO SUBMIT ANNUAL AND FINAL NARRATIVE AND FINANCIAL REPORTS. SMALLER AWARDS REQUIRE A NARRATIVE AND SIMPLE FINANCIAL REPORT UPON COMPLETION OF THE PROJECT. THE MEMBER SERVICES DIVISION EMPLOYS AN INTERNATIONAL LIAISON AND SCHOLARSHIPS ADMINISTRATOR TO MONITOR AND OVERSEE THIS PROGRAM.

Identifier	Return Reference	Explanation
SCHEDULE F - PART I	LINE 3	THE ORGANIZATION USES AN INVESTMENT MANAGER HOLDING \$63,583,000 OF INVESTMENTS THAT IS INCIDENTALLY LOCATED IN LONDON, UK

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

2010

Open to Public
Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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. Part II can be duplicated if additional space is needed. ▶ ☐

1 (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
(1) ACCMEDept 20-1051 Carol Stream,IL 60197	36-3947699	501(c)(3)	7,395				General Support
(2) Council Of Med Specialty Societies230 E Ohio Street Chicago,IL 60611	36-2868605	501(c)(3)	45,000				General Support
(3) NAACCR2121 W Wh Oaks Springfield,IL 627044649	77-0324665	501(c)(3)	11,666				General Support
(4) National Quality Forum 601 13th St NW Washington,DC 20005	52-2175544	501(c)(3)	11,000				General Support
(5) American Geriatrics Society350 5th Avenue New York,NY 10118	13-1950856	501(c)(3)	12,000				General Support
(6) Foundation For Biomedical Research818 Connecticut Ave Washington,DC 20006	04-2746997	501(c)(3)	50,000				General Support
(7) AJCC Royalty Fund - 1127633 N Saint Clair Street Chicago,IL 60611	36-2192800	501(c)(3)	150,000				General Support
(8) American Medical Association515 N State Street Chicago,IL 60654	36-6080517	501(c)(3)	12,500				General Support
(9) McGoogan Library of Medicine986705 Neb Med Ctr Omaha,NE 681986705	47-0379839	501(c)(3)	9,000				General Support
(10) American Society of Plastic Surgeons44 E Alg Rd Arlington Heights,IL 60005	94-1535436	501(c)(6)	9,500				General Support
(11) Smithsonian Institution Department 60 Washington,DC 20055	53-0206027	501(c)(3)	10,000				General Support

2

Enter total number of section 501(c)(3) and government organizations

▶ 10

3

Enter total number of other organizations

▶ 1

Part IIIGrants 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
See Additional Data Table					

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

Identifier	Return Reference	Explanation
SCHEDULE I - PART I	LINE 2	THE AMERICAN COLLEGE OF SURGEONS OFFERS VARIOUS AWARDS AND SCHOLARSHIPS EACH YEAR EACH AWARD HAS A REQUIREMENTS BROCHURE AND SAMPLES CAN BE FOUND ON HTTP //WWW.FACS.ORG/MEMBERSERVICES/RESEARCH.HTML THE COLLEGE HAS A SELECTION COMMITTEE WHO IS RESPONSIBLE FOR DECIDING WHO RECEIVES THESE AWARDS. Awardees provide a budget for larger awards, and are required to submit annual and final narrative and financial reports. Smaller awards require a narrative and simple financial report upon completion of the project. The Member Services Division employs an international liaison and scholarships administrator to monitor and oversee this program.

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(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
2010 ANZ Fellowship	1	8,000			
2010 Germany Fellowship	1	6,000			
2010 Japan Traveling Fellowship	1	7,500			
Organ Travelling Fellowship	2	10,000			
ACS Scholar	4	219,111			
Clowes Award	5	348,750			
COC Competition	3	2,000			
COT Paper Comp Award	11	9,354			
Excellence In Research Award	12	12,000			
Health Policy Scholar	16	76,800			
Jacobson Award	1	20,000			
Mentor Essay Competition	1	500			
Faculty Research Fellowship	2	80,000			
Oweida Scholar	1	4,666			
Resident Research Scholarship	13	275,000			
SHA/SVA Pfizer Grant	4	20,000			
Triological Award	2	120,000			
Wound Care Management Award	1	8,000			
Faculty Career Development Award	5	75,000			
AIMS Grant	1	10,000			

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

2010

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	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 <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
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 <div><div>a Receive a severance payment or change-of-control payment from the organization or a related organization?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> 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.	4a	No
		4b	No
		4c	No
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 <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 5a or 5b, describe in Part III	5a	No
		5b	No
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 <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 6a or 6b, describe in Part III	6a	No
		6b	No
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 accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	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 duplicate copies if additional space is needed.

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) David B Hoyt	(i)	609,000	0	36	7,350	8,104	624,490	0
	(ii)	0	0	0	0	0	0	0
(2) Gay Vincent	(i)	238,119	0	194	147,963	22,497	408,773	0
	(ii)	0	0	0	0	0	0	0
(3) Thomas R Russell	(i)	561,026	0	7,949	7,350	22,497	598,822	0
	(ii)	0	0	0	0	0	0	0
(4) Ajit K Sachdeva	(i)	468,049	0	175	119,791	22,497	610,512	0
	(ii)	0	0	0	0	0	0	0
(5) Paul E Collicott	(i)	466,896	0	173	112,477	8,104	587,650	0
	(ii)	0	0	0	0	0	0	0
(6) Clifford Ko	(i)	365,378	0	0	25,197	0	390,575	0
	(ii)	0	0	0	0	0	0	0
(7) Linn J Meyer	(i)	214,205	0	333	163,254	22,497	400,289	0
	(ii)	0	0	0	0	0	0	0
(8) Christian D Shalgian	(i)	207,060	0	231	10,768	22,497	240,556	0
	(ii)	0	0	0	0	0	0	0
(9) Lewis M Flint	(i)	369,677	0	81	189,763	22,497	582,018	0
	(ii)	0	0	0	0	0	0	0
(10) Howard Tanzman	(i)	216,422	0	304	82,114	22,497	321,337	0
	(ii)	0	0	0	0	0	0	0
(11) Felix Niespodziewanski	(i)	161,853	0	304	86,314	22,497	270,968	0
	(ii)	0	0	0	0	0	0	0
(12) Karen E Richards	(i)	205,000	0	160	22,938	22,497	250,595	0
	(ii)	0	0	0	0	0	0	0
(13) Barbara Dean	(i)	119,305	0	311	76,563	8,104	204,283	0
	(ii)	0	0	0	0	0	0	0
(14)								
(15)								
(16)								

Part IIISupplemental 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
SCHEDULE J, PART I, LINE 1A	TRAVEL FOR COMPANIONS	PER IRS REGULATIONS, TRAVEL FOR COMPANIONS IS A TAXABLE BENEFIT. THEREFORE, IF THE EXECUTIVE DIRECTOR OR CFO APPROVES AS AN EXCEPTION REIMBURSEMENT OF THESE EXPENSES, IT WILL BE INCLUDED AS TAXABLE COMPENSATION TO THE EMPLOYEE. IN 2011, THE EXECUTIVE DIRECTOR WAS THE ONLY RECIPIENT OF SPOUSAL TRAVEL AND THE AMOUNT WAS INCLUDED IN HIS TAXES.

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization AMERICAN COLLEGE OF SURGEONS	Employer identification number 36-2192800
--	--

Identifier	Return Reference	Explanation
FORM 990 - PART III, LINE 4D	Other Program Services	THE COLLEGE HAS AN INTEGRATED COMMUNICATIONS AND MEMBER SERVICES DIVISION AMONG OTHERS THROUGH MEMBER SERVICES, THE COLLEGE CONTINUES TO REMAIN A MAJOR PROFESSIONAL ASSOCIATION, WITH OVER 77,000 MEMBERS, FOR ALL SURGICAL SPECIALISTS THAT MEETS THE NEEDS OF MEMBER SURGEONS WITH PROGRAMS AND SERVICES THAT HELP THEM ADAPT TO A CHANGING HEALTH CARE ENVIRONMENT THE DIVISION EVALUATES ALL APPLICATIONS FOR FELLOWSHIP BASED UPON DEFINED FELLOWSHIP, ASSOCIATE FELLOW, AND RESIDENT/MEDICAL STUDENT REQUIREMENTS THE DIVISION ALSO STAFFS THE INTERNATIONAL RELATIONS COMMITTEE, SCHOLARSHIP COMMITTEE, AND THE 12 SURGICAL SPECIALTY ADVISORY COUNCILS SCHOLARSHIPS ARE AWARDED TO VARIOUS MEDICAL STUDENTS AND RESIDENTS AND ARE ADMINISTERED WITHIN THIS AREA THIS DIVISION ALSO ACTS AS THE STAFF LIAISON FOR THE 216 ELECTED BOARD OF GOVERNORS THE BOARD OF GOVERNORS ADVISE AND COUNCIL THE BOARD OF REGENTS THE DIVISION ALSO HEADS THE ACTIVITIES OF OUR 103 DOMESTIC AND INTERNATIONAL CHAPTERS " EXPENSES \$11,271,447 GRANTS \$ 1,273,123 REVENUES \$ 2,058,183

Identifier	Return Reference	Explanation
FORM 990 - PART VI, SECTION B, LINE 11B	Board Review of Form 990	THE ACS BOARD OF REGENTS DELEGATED THE REVIEW OF THE 990 TO THE FINANCE COMMITTEE. ONCE THE DRAFT 990 FORMS ARE PREPARED BY OUTSIDE TAX PROFESSIONALS, COPIES OF THE 990 FORMS ARE SENT TO THE FINANCE COMMITTEE. THE FINANCE COMMITTEE IS GIVEN AMPLE TIME TO REVIEW THE DOCUMENTS AND ADDRESS ANY CONCERNS TO THE CHIEF FINANCIAL OFFICER. ONCE THE FINANCE COMMITTEE'S CONCERNS ARE ADDRESSED, THE ACCOUNTING DEPARTMENT WILL EMAIL A COPY TO THE FULL BOARD OF REGENTS PRIOR TO FILING, AND FILE THE 990 FORMS WITH THE IRS.

Identifier	Return Reference	Explanation
FORM 990 - PART VI, SECTION B, LINE 12C	Conflict of Interest Policy	THE COLLEGE HAS CONFLICTS OF INTEREST POLICIES FOR EMPLOYEES, CONSULTANTS AND BOARD MEMBERS. ALL EMPLOYEES, CONSULTANTS, AND BOARD MEMBERS ARE REQUIRED TO SIGN A DISCLOSURE STATEMENT EACH YEAR. THE CHIEF FINANCIAL OFFICER'S OFFICE DISSEMINATES AND COLLECTS THESE FORMS. THERE IS ALSO A CONFLICTS OF INTEREST COMMITTEE THAT MEETS PERIODICALLY AS THE NEED ARISES, TO DISCUSS ISSUES THAT RELATE TO CONFLICTS OF INTEREST. THE COMMITTEE ACCOUNTS FOR THE RECEIPT OF DISCLOSURE STATEMENTS AND FOLLOWS UP ON ANY ISSUES. THIS INFORMATION IS THEN REPORTED TO THE FINANCE COMMITTEE OF THE BOARD OF REGENTS. IF THE FINANCE COMMITTEE FEELS THERE ARE CONFLICTS THAT ARE QUESTIONABLE IN NATURE, THEY ARE REPORTED TO THE BOARD OF REGENTS CHAIR AND TREASURER FOR ACTION.

Identifier	Return Reference	Explanation
FORM 990 - PART VI, SECTION B, LINE 15B	Compensation Policy	THE COLLEGE HAS POLICIES AND PROCEDURES CONCERNING COMPENSATION INCREASES, PERFORMANCE EVALUATIONS, AND JOB EVALUATIONS. IN ADDITION, MERIT INCREASES ARE INCLUDED AS A BUDGET PARAMETER FOR REVIEW BY THE FINANCE COMMITTEE AS IS THE ADDITION OF ANY NEW EMPLOYEE OR HUMAN RESOURCE BENEFIT PROPOSAL. THE COLLEGE HAS AN EXECUTIVE COMPENSATION COMMITTEE AS A SUBCOMMITTEE TO THE FINANCE COMMITTEE. THE COMMITTEE IS COMPRISED OF THE BOARD OF REGENTS CHAIR, BOARD OF REGENTS TREASURER, BOARD OF GOVERNORS SECRETARY, AND A MEMBER OF THE FINANCE COMMITTEE. THE EXECUTIVE COMPENSATION COMMITTEE'S PURPOSE IS AS FOLLOWS: TO ESTABLISH PROCEDURES TO CREATE A "REBUTTABLE PRESUMPTION OF REASONABLENESS" IN CONNECTION WITH IRS INTERMEDIATE SANCTIONS REGULATIONS. RESPONSIBILITIES ARE TO ENSURE THAT COMPENSATION FOR EACH "DISQUALIFIED PERSON" IS REASONABLE. HUMAN RESOURCES PROVIDES COMPARABILITY DATA TO THE COMMITTEE IN THE FORM OF SURVEYS, OTHER SIMILAR ORGANIZATIONS, GEOGRAPHICAL COMPARISONS, AND ACTUAL WRITTEN OFFERS FROM SIMILAR INSTITUTIONS FOR THE SERVICES OF A DISQUALIFIED PERSON. THE COMMITTEE DOCUMENTS THE BASIS FOR ALL COMPENSATION DETERMINATIONS.

Identifier	Return Reference	Explanation
FORM 990 - PART VI, SECTION C, LINE 19	Documents made available to public	GOVERNING DOCUMENTS ARE AVAILABLE PER REQUEST AND ARE ALSO AVAILABLE ON WWW GUIDESTAR ORG

Identifier	Return Reference	Explanation
FORM 990 - PART XI, LINE 5	RECONCILIATION OF NET ASSETS	NET UNREALIZED GAIN \$34,251,007 CHANGE IN FUNDS HELD FOR OTHERS \$(4,069,037) PENSION ADJUSTMENT \$ 2,428,949 CHANGE IN VALUE OF ANNUITIES \$ (14,944) ----- TOTAL \$32,595,975

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME L D Britt TITLE President (10/2010 - 6/2011) HOURS 2

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Carlos A Pellegrini TITLE Chair HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Thomas V Whalen TITLE VICE-CHAIR HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME H Randolph Bailey TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Bruce D Brow ner TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Martin B Camins TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Margaret Dunn TITLE Director (10/2010 - 6/2011) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Julie A Freischlag TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Barrett G Haik TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Charles D Mabry TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Mark A Malangoni TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Robin S McLeod TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Raymond F Morgan TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Leigh A Neumayer TITLE Director (10/2010 - 6/2011) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Karl C Podratz TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME J David Richardson TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Valerie W Rusch TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Marshall Z Schw artz TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME How ard M Snyder III TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Mark C Weissler TITLE Director HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Michael Zinner TITLE Director (10/2010 - 6/2011) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME A Brent Eastman TITLE Chair (7/2010 - 9/2010) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Barbara L Bass TITLE Director (7/2010 - 9/2010) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Rene Lafreniere TITLE Director (7/2010 - 9/2010) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME LaMar S McGinnis, Jr TITLE PRESIDENT (7/2010 - 9/2010) HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Richard J. Finley TITLE First Vice President HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Frederick L. Greene TITLE Second Vice President HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Courtney M Tow nsend Jr TITLE Secretary HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Andrew L. Warshaw TITLE Treasurer HOURS 2

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME David B Hoyt TITLE Executive Director HOURS 2

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Gay Vincent TITLE Chief Financial Officer HOURS 2

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Kirby I. Bland TITLE First Vice President HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Karen E Deveney TITLE Second Vice President HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME Thomas R Russell TITLE Chair of ACS Foundation HOURS 40

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

2010

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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
(1) SURGEONS ASSET MANAGEMENT 633 N SAINT CLAIR STREET CHICAGO, IL 60611 20-3761195	INVST ADVISOR	IL	42,902	0	NA
(2) ACS EAST ONTARIO LLC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 36-2192800	RE INVESTMENT	IL	24,473	2,901,182	NA

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	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) AMERICAN COLLEGE OF SURGEONS PROF ASSOC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 30-0079883	ED IN SURGERY	IL	501(c)(6)	N/A	ACS		
(2) ACSPA Surgeons PAC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 14-1849039	POLITICAL ACT	IL	527	N/A	ACSPA		
(3) AMERICAN COLLEGE OF SURGEONS FOUNDATION 633 N SAINT CLAIR STREET CHICAGO, IL 60611 30-0305504	GRANTING	IL	501(c)(3)	7	ACS		

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) Disproporionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

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

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

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to other organization(s)

c

Gift, grant, or capital contribution from other organization(s)

d

Loans or loan guarantees to or for other organization(s)

e

Loans or loan guarantees by other organization(s)

f

Sale of assets to other organization(s)

g

Purchase of assets from other organization(s)

h

Exchange of assets

i

Lease of facilities, equipment, or other assets to other organization(s)

j

Lease of facilities, equipment, or other assets from other organization(s)

k

Performance of services or membership or fundraising solicitations for other organization(s)

l

Performance of services or membership or fundraising solicitations by other organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets

n

Sharing of paid employees

o

Reimbursement paid to other organization for expenses

p

Reimbursement paid by other organization for expenses

q

Other transfer of cash or property to other organization(s)

r

Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
1m		No
1n	Yes	
1o		No
1p	Yes	
1q		No
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	(d) Method of determining amount involved
(1) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	C	13,596,782	
(2) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	L	1,340,653	
(3) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	N	130,231	
(4) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	P	493,631	
(5) AMERICAN COLLEGE OF SURGEONS FOUNDATION	C	314,590	
(6) AMERICAN COLLEGE OF SURGEONS FOUNDATION	N	508,422	

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.

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	C	13,596,782	
(2) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	L	1,340,653	
(3) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	N	130,231	
(4) AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	P	493,631	
(5) AMERICAN COLLEGE OF SURGEONS FOUNDATION	C	314,590	
(6) AMERICAN COLLEGE OF SURGEONS FOUNDATION	N	508,422	

Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment
Sequence No 67

Department of the Treasury
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return AMERICAN COLLEGE OF SURGEONS	Business or activity to which this form relates GENERAL DEPRECIATION	Identifying number 36-2192800
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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	250,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	0
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	250,000
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 2009 Form 4562	10	148,743
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 2011 Add lines 9 and 10, less line 12 .	13	148,743

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 2010	17	148,743
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 2010 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						
g 25-year property			25 yrs		S/L	
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 2010 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	199,044
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, 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
25Special 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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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		No
39 Do you treat all use of vehicles by employees as personal use?		No
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?		No
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		No
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) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2010 tax year (see instructions)					
43 A mortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	