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Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IS A MEMBERSHIP ORGANIZATION WHOSE PRIMARY EXEMPT PURPOSES ARE TO SERVE AND UNITE THE ACCOUNTANCY PROFESSION, TO DEVELOP AND MAINTAIN HIGH PROFESSIONAL STANDARDS, TO ADVANCE THE SCIENCE OF ACCOUNTANCY, TO DEVELOP AND IMPROVE ACCOUNTANCY EDUCATION AND TO PROVIDE FOR THE EXAMINATION OF CANDIDATES

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

No

If "Yes," describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

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

MEMBERSHIP SERVICES APPROXIMATELY 352,000 MEMBERS HAVE ACCESS TO A VARIETY OF MEMBERSHIP PRODUCTS & SERVICES, SUCH AS EDUCATIONAL SERVICES

4b

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

UNIFORM CPA EXAMINATIONS TOTAL NUMBER OF EXAMS GRADED - APPROXIMATELY 263,600

4c

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

CONTINUING PROFESSIONAL EDUCATION COURSES AND CONFERENCES, GAVE OVER 3,300 CPE PRESENTATIONS WITH NUMEROUS CPE INDIVIDUAL STUDY COURSES AND 59 CONFERENCES FOR MEMBERS 12 CONFERENCES WERE DELIVERED VIRTUALLY

4d

Other program services (Describe in Schedule O)

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

4e



















Total program service expenses

\$

Form 990 (2010)

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	No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	No
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	
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	Yes
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	No
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	No
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	No
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	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <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		
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		
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		
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	

<div>Part V</div> <div>Statements Regarding Other IRS Filings and Tax Compliance</div>			
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	556
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, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return.	2a	799
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	No
b	If "Yes," enter the name of the foreign country: 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	
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	
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	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
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?			
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			
14b			
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

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	263	
b	Enter the number of voting members included in line 1a, above, who are independent	1b	261	
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	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes	
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	Yes	

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		No
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? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		No
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		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	NC , NY
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.	ANTHONY PUGLIESE 220 LEIGH FARM ROAD DURHAM, NC 277078110 (919) 402-4500

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

[illegible]

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)								6,195,213	0	653,296

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 136

		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
GIBSON DUNN & CRUTCHER LLP 1050 CONNECTICUT AVE NW 200 WASHINGTON, DC 20036	LEGAL	703,511
WILKIE FARR & GALLAGHER LLC 787 SEVENTH AVENUE NEW YORK, NY 10019	LEGAL	618,889
TEAM FIRST CONSULTING PO BOX 316 MORRIS PLAINS, NJ 07950	SOFTWARE DESIGN	587,225
JH COHN LLP 4 BECKER FARM ROAD ROSELAND, NJ 07068	ACCOUNTING	496,850
HUDSON CONSULTING GROUP LLC 120 JOHN BRATTON WILLIAMSBURG, VA 23185	CONSULTING	436,239
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 ▶32		

Part VIII

Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	110,010,264			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		110,010,264			
	Program Service Revenue	2a	UNIFORM CPA/APFS EXAMS	900099	25,418,518	25,418,518	
b		CONFERENCES	611430	24,947,367	24,947,367		
c		TECHNICAL PUBLICATION	511130	16,651,853	16,651,853		
d		PROFESSIONAL DEVELOPME	900099	15,373,091	15,373,091		
e		MAGAZINE PUBLICATIONS	511120	5,935,545	2,572,457	3,363,088	
f		All other program service revenue		944,333	944,333		
g		Total. Add lines 2a-2f		89,270,707			
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)		2,520,271		2,520,271
		4	Income from investment of tax-exempt bond proceeds . . .				
	5	Royalties		294,250	294,250		
	6a	Gross Rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses		18,950		
		c	Gain or (loss)		-18,950		
		d	Net gain or (loss)		2,779,627		2,779,627
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
		b	Less direct expenses	b			
		c	Net income or (loss) from fundraising events . . .				
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a				
		b	Less direct expenses	b			
		c	Net income or (loss) from gaming activities . . .				
10a	Gross sales of inventory, less returns and allowances	a					
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory . . .					
Miscellaneous Revenue	Business Code						
	11a	COMM INSURANCE TRUST P	524298	4,253,141	3,709,724	543,417	
	b	PROFESSIONAL LIABILITY	524298	1,634,410	1,634,410		
	c	AFFINITY PROGRAMS -	900003	1,193,059		1,193,059	
	d	All other revenue		487,297	487,297		
	e	Total. Add lines 11a-11d		7,567,907			
	12	Total revenue. See Instructions		212,443,026	86,394,916	9,001,472	7,036,374

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	3,888,862			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	59,906			
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	103,479			
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	6,155,874			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	57,646,848			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	7,469,221			
9	Other employee benefits	6,815,937			
10	Payroll taxes	4,371,156			
a	Fees for services (non-employees) Management				
b	Legal	3,256,151			
c	Accounting	539,248			
d	Lobbying	1,276,143			
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	338,959			
g	Other	11,868,362			
12	Advertising and promotion	3,061,060			
13	Office expenses	7,047,908			
14	Information technology	8,331,923			
15	Royalties	2,394,138			
16	Occupancy	9,543,418			
17	Travel	6,942,032			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	16,341,438			
20	Interest	1,198,714			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	8,830,738			
23	Insurance	804,417			
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	COMPUTER BASED TESTING	17,756,918			
b	SALES COMMISSIONS	12,654,249			
c	MAGAZINE & TECH PUBLICA	2,963,547			
d	PROFESSIONAL DEVELOPMEN	2,955,691			
e	UNRELATED BUSINESS INCO	925,853			
f	All other expenses	4,208,442			
25	Total functional expenses. Add lines 1 through 24f	209,750,632			
26	Joint costs. Check here <input checked="" 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			6,103,386	1	40,640,557
	2	Savings and temporary cash investments			23,589,437	2	5,507,898
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			12,983,456	4	11,579,879
	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			5,386,917	7	5,386,917
	8	Inventories for sale or use			1,534,422	8	1,607,193
	9	Prepaid expenses and deferred charges			34,719,342	9	14,576,687
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	37,235,354			
	b	Less: accumulated depreciation	10b	16,235,928	16,563,660	10c	20,999,426
	11	Investments—publicly traded securities			86,185,937	11	98,657,295
	12	Investments—other securities. See Part IV, line 11			6,870,429	12	7,716,724
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11				15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)			193,936,986	16	206,672,576
Liabilities	17	Accounts payable and accrued expenses			28,078,198	17	28,263,589
	18	Grants payable				18	
	19	Deferred revenue			49,297,492	19	60,510,514
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			38,178,571	23	27,500,000
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			58,542,944	25	56,113,558
	26	Total liabilities. Add lines 17 through 25			174,097,205	26	172,387,661
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			19,839,781	27	34,284,915
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	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			19,839,781	33	34,284,915
	34	Total liabilities and net assets/fund balances			193,936,986	34	206,672,576

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	212,443,026
2	Total expenses (must equal Part IX, column (A), line 25)	2	209,750,632
3	Revenue less expenses Subtract line 2 from line 1	3	2,692,394
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	19,839,781
5	Other changes in net assets or fund balances (explain in Schedule O)	5	11,752,740
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	34,284,915

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?		No
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 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 INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-0432265
--	--

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><thead><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr></thead><tbody><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></tbody></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
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?		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>													

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

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	98,458,772
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	4,475,469
b Carryover from last year	2b	
c Total	2c	4,475,469
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	4,922,939
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	-447,470

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 D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
13-0432265

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
2a	
2b	
2c	
2d	

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

1b

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

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

5

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

☐ Yes

☐ No

Part IV

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

1a

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

☐ Yes

☐ No

b

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

	Amount
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				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

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				
b Buildings		1,390,380	95,589	1,294,791
c Leasehold improvements		15,455,343	4,481,560	10,973,783
d Equipment		20,389,631	11,658,779	8,730,852
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				20,999,426

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)	1212,443,026
2	Total expenses (Form 990, Part IX, column (A), line 25)	2209,750,632
3	Excess or (deficit) for the year Subtract line 2 from line 1	32,692,394
4	Net unrealized gains (losses) on investments	411,752,740
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	911,752,740
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	1014,445,134

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 investments2a	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
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 7b4a	
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 facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
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 7b4a	
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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE INSTITUTE HAS ANALYZED TAX POSITIONS TAKEN FOR FILING WITH THE INTERNAL REVENUE SERVICE AND STATE JURISDICTIONS WHERE IT OPERATES. THE INSTITUTE DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON THE ORGANIZATION'S FINANCIAL CONDITION, RESULTS OF OPERATIONS OR CASH FLOWS. THE INSTITUTE'S U.S. FEDERAL INCOME TAX RETURNS PRIOR TO FISCAL YEAR 2008 ARE CLOSED AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS AS OF JULY 31, 2011 AND 2010, THE INSTITUTE DID NOT RECOGNIZE ANY INTEREST AND PENALTIES ASSOCIATED WITH TAX MATTERS.

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990. ▶ See separate instructions.**

2010

Open to Public Inspection

Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
13-0432265

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

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

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

3 Activities per Region (Use Part V if additional space is needed)

[illegible]

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☒

Use Part V if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			AUSTRALIA	MEMBERSHIP FEE	50,000	CHECK/WIRE			N/A
			MALAYSIA	MEMBERSHIP FEE	35,960				
			JAMAICA		13,019				

2

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

3

Enter total number of other organizations or entities

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

[illegible]

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
PROCEDURE FOR MONITORING GRANTS OUTSIDE THE U S		SCHEDULE F, PART I, LINE 2 THE ORGANIZATION PAID A MEMBERSHIP FEE TO A RELATED PROFESSIONAL ORGANIZATION

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 INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
13-0432265

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
See Additional Data Table							

2

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

▶ 14

3

Enter total number of other organizations

▶ 12

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
(1) RESEARCH GRANTS	5		59,906		

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
OTHER INFORMATION	PART IV	SCHEDULE I, PART I, LINE 2 THE INSTITUTE VERIFIES THAT THE GRANT RECIPIENTS HAVE THE APPROPRIATE SKILLS AND MANAGEMENT TO ESTABLISH THE AGREED UPON PROGRAMS AND ARE COMPLIANT WITH THEIR EXEMPT PURPOSES

Software ID:

Software Version:

EIN: 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ASSOCIATION OF LATINO PROFESSIONALS IN FINANCE AND ACCOUNTING801 SOUTH GRAND AVENUE SUITE 650 LOS ANGELES,CA 90017	32-0178401	501(C)(6)	17,500				NATIONAL CONVENTION SPONSORSHIP
AICPA FOUNDATION220 LEIGH FARM RD DURHAM,NC 27707	13-6169602	501(C)(3)	345,000		N/A		MINORITY SCHOLARSHIPS, JUDICIAL COLLEGE

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ENHANCED BUSINESS REPORTING CONSORTIUM 1201 CONNECTICUT AVENUE NW WASHINGTON,DC 20036	20-2522159	501(C)(6)	25,000		N/A		MEMBERSHIP DUES
THE VOLUNTEER CENTER OF DURHAM324 BLACKWELL STREET SUITE 1140 DURHAM,NC 27701	23-7128378	501(C)(3)	15,750		N/A		CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER DURHAM CHAMBER OF COMMERCE PO BOX 3829 DURHAM,NC 27701	56-0207530	501(C)(6)	20,475		N/A		MEMBERSHIP & DURHAM YOUNG PROFESSIONALS
GREATER RALEIGH CHAMBER OF COMMERCE PO BOX 2978 RALEIGH,NC 27602	56-0370850	501(C)(6)	15,345		N/A		MEMBERSHIP FEE

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INTERNATIONAL FEDERATION OF ACCOUNTANTS545 FIFTH AVENUE NEW YORK,NY 10017	13-2915461	501(C)(6)	2,905,051				MEMBERSHIP DUES
NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS INC7249 A HANOVER PARKWAY GREENBELT,MD 20770	23-7097490	501(C)(3)	25,000		N/A		SPONSOR REGIONAL CONFERENCE

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SEC HISTORICAL SOCIETY 1101 PENNSYLVANIA AVENUE NWEVENING STAR BUILDING WASHINGTON,DC 20004	52-2213646	501(C)(3)	15,000		N/A		CONTRIBUTION
EBRIERF1100 13TH ST NW SUITE 878 WASHINGTON,DC 20005	52-1190398	501(C)(3)	25,000		N/A		SUSTAINING PARTNER CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CPASOCIETY EXECUTIVES ASSN2400 VETERANS BLVD SUITE 500 KENNER,LA 70062		501(C)(6)	10,000		N/A		SCHOLARSHIPS
CHAPEL-HILL CARRBORO CHAMBER OF COMMERCE 104 S ESTES DRIVE CHAPEL HILL,NC 27514	56-0798467	501(C)(6)	15,000				MEMBERSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE DURHAM ART GUILD 120 MORRIS STREET DURHAM, NC 27701	56-0798002	501(C)(3)	9,500				CONTRIBUTION
JUMPSTART COALITION 919 18TH STREET NW SUITE 300 WASHINGTON, DC 20006	52-2031287	501(C)(3)	6,500				EXHIBITOR FEES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DC CHAMBER OF COMMERCE1213 K STREET NW WASHINGTON,DC 20005	23-7158230	501(C)(6)	250,000				MEMBERSHIP FEES
BUSINESS PROFESSIONAL OF AMERICA5454 CLEVELAND AVE COLUMBUS,OH 43231	31-1135712	501(C)(3)	12,000				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ASCEND INC120 WALL STREET 3RD FLOOR NEW YORK, NY 10005	51-0527847	501(C)(3)	5,500				CONVENTION
DURHAM PUBLIC SCHOOLSPO BOX 300002 DURHAM,NC 27702	56-6001021	501(C)(6)	11,200				CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
XBRL1050 CONNECTICUT AVENUE NW STE 400 WASHINGTON,DC 20036	20-5592157	501(C)(6)	50,000				MEMBERSHIP FEES
CALCPA1800 GATEWAY DRIVE SUITE 200 SAN MATEO,CA 944044072	94-1056137	501(C)(6)	6,909				CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FBLA-PBL INC1912 ASSOCIATION DRIVE RESTON,VA 201911591		501(C)(3)	6,000				CONTRIBUTION
NATIONAL CONFERENCE OF CPA PRACTITIONERS22 JERICHO TURNPIKE SUITE 110 MINEOLA,NY 11501	13-2976429	501(C)(6)	5,500				SCHOLARSHIPS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NJSCPA EDUCATION FOUNDATION INC425 EAGLE ROCK AVENUE STE 100 ROSELAND,NJ 07068	22-3100961	501(C)(3)	7,500				CONTRIBUTION
SOMERSET MEDICAL CENTER FOUNDATION INC 110 REHILL AVE SOMERVILLE,NJ 088762598	22-3294408	501(C)(3)	7,500				CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DURHAM CHAMBR LEGACY FOUNDATIONPO BOX 3829 DURHAM,NC 27702	33-1132350	501(C)(3)	15,000				CONTRIBUTION
CURATORS OF THE UNIVERSITY OF MISSOURI 118 UNIVERSITY HALL COLUMBIA,MO 65211	26-6440629	501(C)(3)	14,750				CONTRIBUTION

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-0432265
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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 checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input checked="" 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 checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</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	
		5b	
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	
		6b	
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	
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	
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) BARRY C MELANCON	(i) (ii)	1,006,869 0	428,400 0	73,674 0	8,423 0	33,767 0	1,551,133 0	637,056 0
(2) ANTHONY PUGLIESE	(i) (ii)	375,709 0	80,220 0	60,120 0	41,603 0	9,024 0	566,676 0	259,754 0
(3) RICHARD MILLER	(i) (ii)	498,772 0	0 0	44,987 0	127,401 0	32,837 0	703,997 0	328,421 0
(4) ARLEEN THOMAS	(i) (ii)	444,893 0	84,004 0	36,583 0	81,181 0	15,495 0	662,156 0	344,910 0
(5) CHARLES E LANDES	(i) (ii)	342,281 0	27,200 0	16,828 0	68,733 0	23,019 0	478,061 0	234,845 0
(6) CRAIG MILLS	(i) (ii)	319,754 0	80,000 0	10,837 0	71,093 0	11,198 0	492,882 0	184,902 0
(7) CYNTHIA FORNELLI	(i) (ii)	864,870 0	297,500 0	5,375 0	30,688 0	23,937 0	1,222,370 0	508,739 0
(8) MARK PETERSON	(i) (ii)	393,361 0	40,000 0	57,053 0	38,419 0	27,702 0	556,535 0	302,345 0
(9) SUSAN COFFEY	(i) (ii)	445,383 0	43,290 0	47,300 0	42,571 0	29,167 0	607,711 0	283,735 0
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
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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 INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-0432265
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		INDIVIDUALS ARE ELIGIBLE TO BECOME VOTING MEMBERS IF THEY MEET AT LEAST ONE OF THE FOLLOWING CRITERIA: POSSESS A VALID AND UNREVOKED CPA CERTIFICATE ISSUED BY A LEGALLY CONSTITUTED AUTHORITY (THE ADMISSION REQUIREMENT BEFORE THE RECENT BY-LAW CHANGE) AT ANY TIME POSSESSED A VALID CPA CERTIFICATE, AS LONG AS THE CERTIFICATE WAS NOT REVOKED AS A RESULT OF A DISCIPLINARY ACTION; FULFILL THE EDUCATION, EXAMINATION AND EXPERIENCE REQUIREMENTS OF THE UNIFORM ACCOUNTANCY ACT (UAA) FOR CPA CERTIFICATION. THIS INVOLVES COMPLETING 150 HOURS OF EDUCATION, PASSING THE CPA EXAM AND HAVING AT LEAST ONE YEAR OF WORK EXPERIENCE. THE UAA IS THE CERTIFICATION/LICENSURE MODEL APPROVED BY BOTH THE NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY AND THE AICPA.

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		PER THE AICPA BYLAWS, THERE SHALL BE AT LEAST ONE MEMBER OF COUNCIL DIRECTLY ELECTED BY THE MEMBERS OF THE INSTITUTE IN EACH STATE HAVING ONE OR MORE PERSONS ON THE MEMBERSHIP LISTS OF THE INSTITUTE. THE TOTAL NUMBER OF DIRECTLY ELECTED MEMBERS OF COUNCIL SHALL BE EIGHTY-FIVE. THE NUMBER OF SEATS SHALL BE EQUITABLY ALLOCATED AMONG THE STATES IN DIRECT PROPORTION TO THE NUMBER OF INSTITUTE MEMBERS ENROLLED FROM EACH STATE.

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		MINUTES OF THE COUNCIL ARE PREPARED AND APPROVED AT EACH SUBSEQUENT COUNCIL MEETING

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ENGAGES AN INDEPENDENT CPA TAX PROFESSIONAL TO PREPARE THE FORM 990 BOARD MEMBERS GENERALLY FEEL THAT THIS IS THE APPROPRIATE FIDUCIARY PROCESS THE BOARD OR AUDIT COMMITTEES ROLE IS TO EVALUATE THE PERSON(S) OR FIRM HIRED TO PREPARE THE TAX RETURN AND TO DETERMINE THAT IT IS APPROPRIATELY FILED THE INSTITUTE HAS TAKEN THESE STEPS WITH THE AUDIT COMMITTEE A REVIEW OF THE FINAL VERSION OF THE FORM 990 WAS ALSO PERFORMED BY MEMBERS OF THE AICPA'S FINANCE MANAGEMENT TEAM

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE INSTITUTE MONITORS AND ENFORCES COMPLIANCE WITH THE POLICY BY SUCH ACTIONS AS A REVIEW OF HIRED CONSULTANTS TO DETERMINE IF INDEPENDENCE DOES EXIST AND AN ENVIRONMENTAL SCAN OF BUSINESS NEWS TO ENSURE THAT NO CONFLICTS EXIST

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE AICPA EXECUTIVE COMPENSATION COMMITTEE, COMPOSED OF THE BOARD CHAIR, PAST CHAIR, CHAIR OF FINANCE, CHAIR OF AUDIT AND ONE OTHER BOARD MEMBER, REVIEW ALL MATTERS OF COMPENSATION RELATIVE TO THE INSTITUTE'S PRESIDENT AND KEY OFFICERS THE COMMITTEE'S ROLES AND RESPONSIBILITIES INCLUDE, 1) ENSURING THAT THE INSTITUTE'S EMPLOYEE COMPENSATION AND PAY PRACTICES ARE CONSISTENT WITH INSTITUTE VALUES AND COMPETITIVE PRACTICES IN THE MARKETPLACE, 2) ESTABLISHING AND ANNUALLY REVIEWING THE COMPENSATION OF THE INSTITUTE'S PRESIDENT AND KEY OFFICERS (INCLUDING A REVIEW OF THE CASH COMPENSATION, BENEFITS, PERQUISITES AND CONDITIONS OF EMPLOYMENT) 3) PERIODICALLY REVIEWING THE EMPLOYEES' BENEFITS WITH REGARD TO COSTS AND LIABILITIES AND 4)REVIEWING THE ACTIVITIES ANALYSES PREPARED BY THE AICPA'S EXTERNAL COMPENSATION CONSULTANT

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	PART VI, SEC C, # 19, THE INSTITUTE'S GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON THE INSTITUTE'S WEB SITE WWW AICPA ORG

Identifier	Return Reference	Explanation
CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC	FORM 990, PART VII	ALLYSON B BAUMEISTER - 512 MAIN STREET, STE 1500, FT WORTH, TX 76102 CHARLES WEINSTEIN - 750 THIRD AVENUE, NEW YORK, NY 10017 F CARTER HEIM - 1997 ANNAPOLIS EXCHANGE PKWY, STE 310, ANNAPOLIS, MD 21401 GREGORY J ANTON - 303 EAST 17TH AVENUE SUITE 600, DENVER, CO 80203 HENRY KEIZER - 345 PARK AVENUE, NEW YORK, NY 10154 JAY J MOELLER - 1930 PRIME COURT SUITE 103, TROY, OH 45373 JEFFERY R HOOPS - 5 TIMES SQUARE, NEW YORK, NY 10036 KAREN PINCUS - UNIV OF ARKANSAS,ROOM 401, FAYETEVILLE, AR 72701 MARK L HILDEBRAND - 3815 RIVER CROSSING PKWY, STE 300, INDIANAPOLIS, IN 46240 MONICA S SONNIER - 845 CROSSOVER LANE, SUITE 150, MEMPHIS, TN 38117 PATRICIA COCHRAN - PO BOX 295, MCARTHUR, CA 96056 PAUL V STAHLIN - 70 EAST MAIN STREET, SOMERVILLE, NJ 08876 RICHARD J CATARUNO - 80 CITY SQUARE, BOSTON, MA 02129 RICHARD MILLER - 66 EAGLE STREET, CHESTNUT RIDGE, NY 10977 ROBERT GRAHAM - 6843 MAIN STREET, MIAMI LAKES, FL 33014 ROBERT R HARRIS - 5070 NORTH HIGHWAY A1A, VERO BEACH, FL 32963 RODNEY M HARANO - 700 BISHOP ST, STE 1040, HONOLULU, HI 96813 TERESA C MASON - 180 GRAND AVENUE, SUITE 1365, OAKLAND, CA 94612 TERRY E BRANSTAD - 3200 GRAND AVENUE, DES MOINES, IA 50312 TOMMYE E BARIE - 1301 SIXTH AVENUE WEST, SUITE 600, BRADENTON, FL 34205 WILLIAM A MCKENNA, JR - 42 DOROTHY GRACE ROAD, SAUGERTIES, NY 12477 WILLIAM D SCHNEIDER SR - 208 S AKARD ST, RM 2858, DALLAS, TX 75202 WILLIAM L REEB - 2603 PEARCE ROAD, AUSTIN, TX 78730

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 11,752,740

Identifier	Return Reference	Explanation
	FORM 990, PART XI,	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

Department of the Treasury Internal Revenue Service	<div>SCHEDULE R (Form 990)</div> <div>▶ 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.</div>	OMB No 1545-0047
		2010
		Open to Public Inspection

Name of the organization AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-0432265
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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) NORTHSTAR CONFERENCES LLC 220 LEIGH FARM ROAD DURHAM, NC 27707 06-1623588	CONFERENCES	DE	0	0	N/A

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) ACCOUNTING RESEARCH ASSOCIATION 220 LEIGH FARM ROAD DURHAM, NC 27707 13-6227058	DEVELOP AND ESTABLISH FINANCIAL GOVERNMENT ACCOUNTING REPORTING STANDARDS	DE	501(C)(6)	N/A	N/A		No
(2) AICPA BENVOLENT FUND 220 LEIGH FARM ROAD DURHAM, NC 27707 13-6168775	PROVIDE FINANCIAL ASSISTANCE TO NEEDY MEMBERS OF AICPA	NY	501(C)(3)	509(A)(2)	N/A		No
(3) AICPA FOUNDATION 220 LEIGH FARM ROAD DURHAM, NC 27707 13-6169602	ADVANCES ACCOUNTING PROFESSION AND EDUCATION DIVERSITY	DC	501(C)(3)	509(A)(1)	N/A		No
(4) AICPA EDCUATIONAL FUND INC 220 LEIGH FARM ROAD DURHAM, NC 27707 13-3552063	PROVIDES SPEAKERS FOR EDUCATIONAL SEMINARS FOR THE ACCOUNTING PROFESSION	NY	501(C)(3)	509(A)(3)	N/A		No
(5) CPA'S IN SUPPORT OF AMERICA 220 LEIGH FARM ROAD DURHAM, NC 27707 13-4188683	FINANCIAL ASSISTANCE TO VICTIMS OF TERRORIST ATTACKS AND NATURAL DISASTERS	NY	501(C)(3)	509(A)(1)	N/A		No
(6) AICPA'S CORPORATE CITIZENSHIP FOUNDATION INC 220 LEIGH FARM ROAD DURHAM, NC 27707 90-0404724	ASSISTS LOCAL CHARITIES	NY	501(C)(3)	509(A)(1)	N/A		No
(7) AICPA POLITICAL ACTION COMMITTEE 220 LEIGH FARM ROAD DURHAM, NC 22707 13-2937976	CONTRIBUTES TO CANDIDATES FOR FEDERAL ELECTIVE OFFICE	DC	527		N/A		No

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) SHARED SERVICES LLC 220 LEIGH FARM ROAD DURHAM, NC27707 13-4138330	MANAGE SHARED SERVICES BETWEEN AICPA AND STATE SOCIETIES	DE	N/A	ROYALTIES	-1,507	16,562		No			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
(1) CPA2BIZ INC 1211 FIFTH AVENUE NEW YORK, NY10036 22-3731549	INTERNET PORTAL MARKETING	DE	N/A	C	1,074,856	11,453,873	63 450 %

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 Yes

1b No

1c No

1d Yes

1e No

1f No

1g No

1h No

1i No

1j No

1k No

1l Yes

1m Yes

1n Yes

1o No

1p No

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) CPA2BIZ INC	A	2,292,725	
(2) CPA2BIZ INC	D	0	
(3) CPA2BIZ INC	L	15,618,101	
(4) CPA2BIZ INC	M		
(5) CPA2BIZ INC	N		
(6)			

Schedule R (Form 990) 2010

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: 13-0432265
Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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
ACCOUNTING RESEARCH ASSOCIATION 220 LEIGH FARM ROAD DURHAM, NC27707 13-6227058	DEVELOP AND ESTABLISH FINANCIAL GOVERNMENT ACCOUNTING REPORTING STANDARDS	DE	501(C)(6)	N/A	N/A		No
AICPA BENVOLENT FUND 220 LEIGH FARM ROAD DURHAM, NC27707 13-6168775	PROVIDE FINANCIAL ASSISTANCE TO NEEDY MEMBERS OF AICPA	NY	501(C)(3)	509(A)(2)	N/A		No
AICPA FOUNDATION 220 LEIGH FARM ROAD DURHAM, NC27707 13-6169602	ADVANCES ACCOUNTING PROFESSION AND EDUCATION DIVERSITY	DC	501(C)(3)	509(A)(1)	N/A		No
AICPA EDCUATIONAL FUND INC 220 LEIGH FARM ROAD DURHAM, NC27707 13-3552063	PROVIDES SPEAKERS FOR EDUCATIONAL SEMINARS FOR THE ACCOUNTING PROFESSION	NY	501(C)(3)	509(A)(3)	N/A		No
CPA'S IN SUPPORT OF AMERICA 220 LEIGH FARM ROAD DURHAM, NC27707 13-4188683	FINANCIAL ASSISTANCE TO VICTIMS OF TERRORIST ATTACKS AND NATURAL DISASTERS	NY	501(C)(3)	509(A)(1)	N/A		No
AICPA'S CORPORATE CITIZENSHIP FOUNDATION INC 220 LEIGH FARM ROAD DURHAM, NC27707 90-0404724	ASSISTS LOCAL CHARITIES	NY	501(C)(3)	509(A)(1)	N/A		No
AICPA POLITICAL ACTION COMMITTEE 220 LEIGH FARM ROAD DURHAM, NC22707 13-2937976	CONTRIBUTES TO CANDIDATES FOR FEDERAL ELECTIVE OFFICE	DC	527		N/A		No

Additional Data

Software ID:

Software Version:

EIN: 13-0432265

Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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			
ALLYSON B BAUMEISTER DIRECTOR	1 00	X						0	0	0
BARRY C MELANCON PRESIDENT & CEO	40 00	X		X				1,508,943	0	30,229
CHARLES WEINSTEIN DIRECTOR	1 00	X						0	0	0
F CARTER HEIM DIRECTOR	1 00	X						0	0	0
GREGORY J ANTON VICE CHAIRMAN	1 00	X						0	0	0
HENRY KEIZER DIRECTOR	1 00	X						0	0	0
JAY J MOELLER DIRECTOR	1 00	X						0	0	0
JEFFERY R HOOPS DIRECTOR	1 00	X						0	0	0
KAREN PINCUS DIRECTOR	1 00	X						0	0	0
MARK L HILDEBRAND DIRECTOR	1 00	X						0	0	0
MONICA S SONNIER DIRECTOR	1 00	X						0	0	0
PATRICIA COCHRAN DIRECTOR	1 00	X						0	0	0
PAUL V STAHLIN CHAIRMAN	5 00	X		X				0	0	0
RICHARD J CATARUNO DIRECTOR	1 00	X						0	0	0
ROBERT GRAHAM DIRECTOR	1 00	X						19,150	0	0
ROBERT R HARRIS IMMEDIATE PAST CHAIRMAN	1 00	X						0	0	0
RODNEY M HARANO DIRECTOR	1 00	X						0	0	0
TERESA C MASON DIRECTOR	1 00	X						0	0	0
TERRY E BRANSTAD DIRECTOR	1 00	X						19,150	0	0
TOMMYE E BARIE DIRECTOR	1 00	X						0	0	0
WILLIAM A MCKENNA JR DIRECTOR	1 00	X						31,650	0	0
WILLIAM D SCHNEIDER SR DIRECTOR	1 00	X						0	0	0
WILLIAM L REEB DIRECTOR	1 00	X						0	0	0
ANTHONY PUGLIESE SVP-FINANCE, MEMBERSHIP, O	40 00			X				516,049	0	47,402
RICHARD MILLER SECRETARY	40 00			X				543,759	0	145,338

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			
ARLEEN THOMAS SVP-MANAGEMENT ACCOUNTING	40 00				X			565,480	0	90,895
CHARLES E LANDES VP-PROFESSIONAL STANDARDS & SERVICES	40 00					X		386,309	0	85,423
CRAIG MILLS VP-EXAMINATIONS & CPE	40 00					X		410,591	0	76,972
CYNTHIA FORNELLI EXECUTIVE DIRECTOR	40 00					X		1,167,745	0	47,253
MARK PETERSON SVP-GOVERNMENTAL & PUBLIC AFFAIRS	40 00					X		490,414	0	62,856
SUSAN COFFEY SVP-PUBLIC PRACTICE & GLOBAL ALLIANCES	40 00					X		535,973	0	66,928