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## Return of Organization Exempt From Income Tax

2012

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

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

|                                                                                                                                                    |                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> For the 2012 calendar year, or tax year beginning , 2012, and ending ,                                                                    |                                                                                                                        |
| <b>B</b> Check if applicable                                                                                                                       | <b>C</b> Name of organization <b>INTERNATIONAL SOCIETY OF NEPHROLOGY</b>                                               |
| <input type="checkbox"/> Address change                                                                                                            | Doing Business As                                                                                                      |
| <input type="checkbox"/> Name change                                                                                                               | Number and street (or P O box if mail is not delivered to street addr)                                                 |
| <input type="checkbox"/> Initial return                                                                                                            | Room/suite                                                                                                             |
| <input type="checkbox"/> Terminated                                                                                                                | 340 NORTH AVENUE                                                                                                       |
| <input type="checkbox"/> Amended return                                                                                                            | City, town or country State ZIP code + 4                                                                               |
| <input type="checkbox"/> Application pending                                                                                                       | CRANFORD NJ 07016                                                                                                      |
|                                                                                                                                                    | <b>D</b> Employer Identification Number                                                                                |
|                                                                                                                                                    | 59-1776707                                                                                                             |
|                                                                                                                                                    | <b>E</b> Telephone number                                                                                              |
|                                                                                                                                                    | (567) 248-9731                                                                                                         |
|                                                                                                                                                    | <b>G</b> Gross receipts \$ 6,448,702.                                                                                  |
| <b>I</b> Tax-exempt status                                                                                                                         | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <input checked="" type="checkbox"/> 501(c)(3)                                                                                                      | <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                      |
| <input type="checkbox"/> 501(c) ( ) (insert no )                                                                                                   | If 'No,' attach a list (see instructions)                                                                              |
| <input type="checkbox"/> 4947(a)(1) or                                                                                                             |                                                                                                                        |
| <input type="checkbox"/> 527                                                                                                                       | <b>H(c)</b> Group exemption number                                                                                     |
| <b>J</b> Website: WWW.ISN-ONLINE.ORG                                                                                                               |                                                                                                                        |
| <b>K</b> Form of organization                                                                                                                      | <b>L</b> Year of Formation                                                                                             |
| <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | 1960                                                                                                                   |
|                                                                                                                                                    | <b>M</b> State of legal domicile NJ                                                                                    |

## Part I Summary

|                         |                                                     |                                                                                                                                        |                                                                                                     |             |              |
|-------------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------|--------------|
| Activities & Governance | 1                                                   | Briefly describe the organization's mission or most significant activities                                                             | TO PROMOTE AND FOSTER THE EXCHANGE AND DIFFUSION OF CONCEPTS AND INFORMATION RELATING TO NEPHROLOGY |             |              |
|                         | 2                                                   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets |                                                                                                     |             |              |
|                         | 3                                                   | Number of voting members of the governing body (Part VI, line 1a)                                                                      | 3                                                                                                   | 10,020      |              |
|                         | 4                                                   | Number of independent voting members of the governing body (Part VI, line 1b)                                                          | 4                                                                                                   | 10,020      |              |
|                         | 5                                                   | Total number of individuals employed in calendar year 2011 (Part V, line 2a)                                                           | 5                                                                                                   |             |              |
|                         | 6                                                   | Total number of volunteers (estimate if necessary)                                                                                     | 6                                                                                                   | 39          |              |
|                         | 7a                                                  | Total unrelated business revenue from Part VIII, column (C), line 12                                                                   | 7a                                                                                                  | 209,470.    |              |
|                         | 7b                                                  | Net unrelated business taxable income from Form 990-T, line 34                                                                         | 7b                                                                                                  | 108,207.    |              |
|                         | Net Assets or Fund Balances                         | 8                                                                                                                                      | Contributions and grants (Part VIII, line 1h)                                                       | Prior Year  | Current Year |
|                         |                                                     | 9                                                                                                                                      | Program service revenue (Part VIII, line 2g)                                                        | 480,091.    | 483,132.     |
| 10                      |                                                     | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                          | 9,150,545.                                                                                          | 5,385,223.  |              |
| 11                      |                                                     | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                                                               | 189,569.                                                                                            | 399,389.    |              |
| 12                      |                                                     | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                     | 6,286.                                                                                              | 0.          |              |
| 13                      |                                                     | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                       | 9,826,491.                                                                                          | 6,267,744.  |              |
| 14                      |                                                     | Benefits paid to or for members (Part IX, column (A), line 4)                                                                          | 1,126,016.                                                                                          | 1,107,261.  |              |
| 15                      |                                                     | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)                                                      | 0.                                                                                                  | 0.          |              |
| 16a                     |                                                     | Professional fundraising fees (Part IX, column (A), line 11e)                                                                          | 0.                                                                                                  | 0.          |              |
| 16b                     |                                                     | Total fundraising expenses (Part IX, column (D), line 25) 0.                                                                           | 0.                                                                                                  | 0.          |              |
| 17                      |                                                     | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                                                                           | 9,869,523.                                                                                          | 4,935,789.  |              |
| 18                      |                                                     | Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)                                                               | 10,995,539.                                                                                         | 6,043,050.  |              |
| 19                      | Revenue less expenses Subtract line 18 from line 12 | -1,169,048.                                                                                                                            | 224,694.                                                                                            |             |              |
|                         | 20                                                  | Total assets (Part X, line 16)                                                                                                         | Beginning of Current Year                                                                           | End of Year |              |
|                         | 21                                                  | Total liabilities (Part X, line 26)                                                                                                    | 10,087,226.                                                                                         | 10,370,031. |              |
|                         | 22                                                  | Net assets or fund balances Subtract line 21 from line 20                                                                              | 2,465,471.                                                                                          | 1,910,702.  |              |

## Part II Signature Block

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

|                        |                            |                           |            |                                                                 |
|------------------------|----------------------------|---------------------------|------------|-----------------------------------------------------------------|
| Sign Here              | Signature of officer       | <i>Thomas Coffman</i>     | Date       | 8/13                                                            |
|                        | THOMAS COFFMAN, TREASURER  | TREASURER                 |            |                                                                 |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature      | Date       | Check <input checked="" type="checkbox"/> if self-employed PTIN |
|                        | Lavinia Mears-Ruby         | <i>Lavinia Mears-Ruby</i> | 08/02/13   | P00095978                                                       |
|                        | Firm's name                | Mears & McCullough, CPAs  |            |                                                                 |
|                        | Firm's address             | 29 South Avenue West      | Firm's EIN | 22-3054509                                                      |
|                        | Cranford                   | NJ 07016                  | Phone no   | (908) 276-7686                                                  |

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 03/14/13

Form 990 (2012)

9-18 17

**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:

SINCE ITS FOUNDATION IN 1960, THE INTERNATIONAL SOCIETY OF NEPHROLOGY (ISN) HAS PURSUED THE WORLDWIDE ADVANCEMENT OF EDUCATION, SCIENCE  
See Form 990, Page 2, Part III, Line 1 (continued)

**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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 1,288,133. including grants of \$ 0.) (Revenue \$ 1,294,418.)**MEETING & EVENTS:**

WORLD KIDNEY DAY (WKD) IS TO INCREASE AWARENESS OF THE IMPORTANCE OF OUR KIDNEYS AND TO REDUCE THE FREQUENCY AND IMPACT OF KIDNEY DISEASES AND THEIR ASSOCIATED PROBLEMS WORLDWIDE. THE MAIN MESSAGE IS THAT CHRONIC KIDNEY DISEASES ARE, COMMON HARMFUL AND TREATABLE. WORLD KIDNEY DAY ENCOURAGES GOVERNMENTS WORLDWIDE TO TAKE ACTIONS FOR PREVENTION AND EARLY DETECTION.

**4b** (Code: ) (Expenses \$ 1,235,797. including grants of \$ 0.) (Revenue \$ 2,737,801.)**PUBLICATIONS:**

THROUGH ITS VARIOUS PUBLICATIONS, ISN BRINGS ITS MEMBERS THE LATEST NEWS IN RESEARCH, HIGHLIGHTS FROM CURRENT LITERATURE, COMPREHENSIVE REVIEWS, AND IN DEPTH CASE STUDIES.

**4c** (Code: ) (Expenses \$ 1,612,368. including grants of \$ 1,087,261.) (Revenue \$ 485,950.)**GLOBAL OUTREACH:**

THROUGH GLOBAL OUTREACH EDUCATIONAL AMBASSADORS, FELLOWSHIPS, SISTER RENAL CENTERS AND OTHER RESEARCH PROGRAMS AROUND THE WORLD, THESE PROGRAMS HAVE PURSUED THE WORLDWIDE ADVANCEMENT OF EDUCATION, SCIENCE AND PATIENT CARE IN NEPHROLOGY. THE SOCIETY PROMOTES SCIENTIFIC EXCHANGE, DEBATE, AND DISSEMINATION BETWEEN HEALTHCARE PROFESSIONALS

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

(Expenses \$ 0. including grants of \$ 0.) (Revenue \$ 0.)

**4e** Total program service expenses ▶ 4,136,298.

**Part IV Checklist of Required Schedules**

|                                                                                                                                                                                                                                                                                                             | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A                                                                                                                                                                         | X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?                                                                                                                                                                                                         | X   |    |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I                                                                                                                      |     | X  |
| 4 <b>Section 501(c)(3) organizations</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II                                                                                                        |     | X  |
| 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? If 'Yes,' complete Schedule C, Part III                                                                               |     | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I                                                    |     | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II                                                                                             |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III                                                                                                                                                         |     | X  |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV             |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V                                                                                                     | X   |    |
| 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? If 'Yes,' complete Schedule D, Part VI                                                                                                                                                                        |     | X  |
| 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? If 'Yes,' complete Schedule D, Part VII                                                                                                   |     | X  |
| 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? If 'Yes,' complete Schedule D, Part VIII                                                                                                   |     | X  |
| 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? If 'Yes,' complete Schedule D, Part IX                                                                                                                      |     | X  |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X                                                                                                                                                                                     |     | X  |
| 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)? If 'Yes,' complete Schedule D, Part X                                                            |     | X  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII                                                                                                                                                       |     | X  |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional                                                                           |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E                                                                                                                                                                                                        |     | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                             | X   |    |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV | X   |    |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV                                                                                    |     | X  |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV                                                                                        | X   |    |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)                                                                                            |     | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II                                                                                                                           |     | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III                                                                                                                                                     |     | X  |
| 20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H                                                                                                                                                                                                             |     | X  |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                              |     |    |

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

|                                                                                                                                                                                                                                                                                                                            | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>                                                                                          | X   |    |
| <b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>                                                                                                           | X   |    |
| <b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>                                                      |     | X  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>                        |     | X  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                                                                                                                                                                                               |     |    |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?                                                                                                                                                                      |     |    |
| <b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?                                                                                                                                                                                                         |     |    |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>                                                                                                     |     | X  |
| <b>25b</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>                                      |     | X  |
| <b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>                                                                   |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i> |     | X  |
| <b>28</b> 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):                                                                                                                    |     |    |
| <b>28a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>                                                                                                                                                                                                  |     | X  |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>                                                                                                                                                                               |     | X  |
| <b>28c</b> 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>                                                                                   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>                                                                                                                                                                                                  |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>                                                                                                                                  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>                                                                                                                                                                                        |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>                                                                                                                                                                      |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>                                                                                                                      |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>                                                                                                                                                                         |     | X  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                         |     | X  |
| <b>35b</b> If 'Yes' to line 35a, 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>                                                                                        |     | X  |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>                                                                                                                           |     | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>                                                                             |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O                                                                                                                              | X   |    |

BAA

Form 990 (2012)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V ☐

|                                                                                                                                                                                                                                                                                | Yes  | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----|
| <b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.                                                                                                                                                                                       | 1 a  | 0  |
| <b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                                                      | 1 b  | 0  |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                                              | 1 c  |    |
| <b>2 a</b> 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.                                                                                      | 2 a  |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).                                   | 2 b  |    |
| <b>3 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                                                       | 3 a  | X  |
| <b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.                                                                                                                                                                     | 3 b  | X  |
| <b>4 a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                          | 4 a  | X  |
| <b>b</b> If 'Yes,' enter the name of the foreign country. See Foreign Countries.<br>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.                                                                             |      |    |
| <b>5 a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                                               | 5 a  | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                      | 5 b  | X  |
| <b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                                                    | 5 c  |    |
| <b>6 a</b> 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 as charitable contributions?                                                             | 6 a  | X  |
| <b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                                         | 6 b  |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                                         |      |    |
| <b>a</b> 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?                                                                                                                       | 7 a  | X  |
| <b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                       | 7 b  |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                  | 7 c  | X  |
| <b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year.                                                                                                                                                                                                    | 7 d  |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                                       | 7 e  | X  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                          | 7 f  | X  |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                      | 7 g  |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                                                    | 7 h  |    |
| <b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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    |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                                             |      |    |
| <b>a</b> Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                               | 9 a  |    |
| <b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                | 9 b  |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter                                                                                                                                                                                                                               |      |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.                                                                                                                                                                                             | 10 a |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.                                                                                                                                                                          | 10 b |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter                                                                                                                                                                                                                              |      |    |
| <b>a</b> Gross income from members or shareholders.                                                                                                                                                                                                                            | 11 a |    |
| <b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)                                                                                                                                          | 11 b |    |
| <b>12 a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                                         | 12 a |    |
| <b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.                                                                                                                                                                                | 12 b |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                                                     |      |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                                                      | 13 a |    |
| <b>b</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.                                                                                                            | 13 b |    |
| <b>c</b> Enter the amount of reserves on hand.                                                                                                                                                                                                                                 | 13 c |    |
| <b>14 a</b> Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                                         | 14 a | X  |
| <b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.                                                                                                                                                            | 14 b |    |

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

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

☒**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                                                                                                    | Yes    | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|
| <b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | 10,020 |    |
| <b>1 b</b> Enter the number of voting members included in line 1a, above, who are independent                                                                                                                                                                                                                      | 10,020 |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?                                                                                                                                      |        | X  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?                                                                                       |        | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                                                                                                                                                                                          |        | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?                                                                                                                                                                                                |        | X  |
| <b>6</b> Did the organization have members or stockholders?                                                                                                                                                                                                                                                        | X      |    |
| <b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?                                                                                                                                                      | X      |    |
| <b>7 b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?                                                                                                                                         | X      |    |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br><b>a</b> The governing body?<br><b>b</b> Each committee with authority to act on behalf of the governing body?                                                       | X<br>X |    |
| <b>9</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O                                                                                            |        | X  |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes | No     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------|
| <b>10 a</b> Did the organization have local chapters, branches, or affiliates?                                                                                                                                                                                                                                                                                                                                                                                          |     | X      |
| <b>10 b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?                                                                                                                                                                                                                                  |     |        |
| <b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?                                                                                                                                                                                                                                                                                                                                 |     | X      |
| <b>12 a</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990                                                                                                                                                                                                                                                                                                                                                                |     |        |
| <b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13                                                                                                                                                                                                                                                                                                                                                                     | X   |        |
| <b>12 b</b> Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?                                                                                                                                                                                                                                                                                                                          |     | X      |
| <b>12 c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done                                                                                                                                                                                                                                                                                                           |     | X      |
| <b>13</b> Did the organization have a written whistleblower policy?                                                                                                                                                                                                                                                                                                                                                                                                     |     | X      |
| <b>14</b> Did the organization have a written document retention and destruction policy?                                                                                                                                                                                                                                                                                                                                                                                |     | X      |
| <b>15</b> 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?<br><b>a</b> The organization's CEO, Executive Director, or top management official<br><b>b</b> Other officers of key employees of the organization<br>If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions) |     | X<br>X |
| <b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?                                                                                                                                                                                                                                                                                                       |     | X      |
| <b>16 b</b> If 'Yes,' did the organization follow 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?                                                                                                                                                               |     |        |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **New Jersey**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**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 during the tax year

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

MGR 340 NORTH AVE CRANFORD NJ 07016 (567) 248-9731

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

| (A)<br>Name and Title                                 | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                                       |                                                                                            | Individual trustee or director                                                                            | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                      |                                                                           |                                                                                               |
| (1) JOHN FEEHALLY<br>PRESIDENT                        | 5.00                                                                                       | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (2) BERNARDO RODRIGUEZ-ITURBE<br>PAST PRESIDENT       | 5.00                                                                                       | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (3) GIUSEPPE REMUZZI<br>PRESIDENT-ELECT               | 20.00                                                                                      | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (4) ADEERA LEVIN<br>SECRETARY GENERAL                 | 20.00                                                                                      | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (5) VICTOR SCHUSTER<br>TREASURER                      | 20.00                                                                                      | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (6) DAVID HARRIS<br>PUBLICATION COMMITTEE CHAIR       | 10.00                                                                                      | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (7) GAVIN BECKER<br>REPRESENTATIVE OF THE COUNCIL     | 10.00                                                                                      | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (8) TOSHIO MIYATA<br>REPRESENTATIVE OF THE COUNCIL    | 10.00                                                                                      | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (9) WILLIAM COUSER<br>PRESIDENTIAL APPOINTEE-CO CHAIR | 20.00                                                                                      | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (10) VIVEKANAND JHA<br>PRESIDENTIAL APPOINTEE         | 10.00                                                                                      | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (11) SANJAY AGARWAL<br>COUNCIL MEMBER                 | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (12) MONA NASIR ALKUKHAIMI<br>COUNCIL MEMBER          | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (13) ROLAND BLANTZ<br>COUNCIL MEMBER                  | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (14) JORGE CANNATA-ANDIA<br>COUNCIL MEMBER            | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)**

| (A)<br>Name and title                                          | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                                                |                                                                                            | Individual trustee or director                                                                            | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                      |                                                                           |                                                                                               |
| (15) ALFRED CHEUNG<br>COUNCIL MEMBER                           | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (16) ANA CUSUMANO<br>COUNCIL MEMBER                            | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (17) DICK DE ZEEUW<br>COUNCIL MEMBER                           | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (18) BOUCAR DIUF<br>COUNCIL MEMBER                             | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (19) KAI-UWE ECKARDT<br>COUNCIL MEMBER                         | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (20) ALLISON EDDY<br>COUNCIL MEMBER                            | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (21) SOMCHAI EIAM-ONG<br>COUNCIL MEMBER                        | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (22) MEGUID EL NAHAS<br>COUNCIL MEMBER                         | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (23) JAUN MANUEL FERNANDEZ CEAN<br>COUNCIL MEMBER              | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (24) AGNES FOGO<br>COUNCIL MEMBER                              | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (25) MARTHA FRANCO<br>COUNCIL MEMBER                           | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| <b>1 b Sub-total</b>                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| <b>c Total from continuation sheets to Part VII, Section A</b> |                                                                                            |                                                                                                           |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| <b>d Total (add lines 1b and 1c)</b>                           |                                                                                            |                                                                                                           |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |

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

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

|   | Yes | No |
|---|-----|----|
| 3 |     | X  |

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual

|   |  |   |
|---|--|---|
| 4 |  | X |
|---|--|---|

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

|   |  |   |
|---|--|---|
| 5 |  | X |
|---|--|---|

**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. Report compensation for the calendar year ending with or within the organization's tax year

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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 ►

**Part VIII** Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

|                                                                      |                                                                                                                                    | (A)<br>Total revenue      | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |          |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------|----------|
| <b>CONTRIBUTIONS, GIFTS, GRANTS<br/>AND OTHER SIMILAR AMOUNTS</b>    | <b>1 a</b> Federated campaigns                                                                                                     | <b>1 a</b>                |                                                    |                                         |                                                                           |          |
|                                                                      | <b>b</b> Membership dues                                                                                                           | <b>1 b</b>                |                                                    |                                         |                                                                           |          |
|                                                                      | <b>c</b> Fundraising events                                                                                                        | <b>1 c</b>                |                                                    |                                         |                                                                           |          |
|                                                                      | <b>d</b> Related organizations                                                                                                     | <b>1 d</b>                |                                                    |                                         |                                                                           |          |
|                                                                      | <b>e</b> Government grants (contributions)                                                                                         | <b>1 e</b>                |                                                    |                                         |                                                                           |          |
|                                                                      | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above                                         | <b>1 f</b> 483,132.       |                                                    |                                         |                                                                           |          |
|                                                                      | <b>g</b> Noncash contributions included in lns 1a-1f \$                                                                            |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>h Total.</b> Add lines 1a-1f                                                                                                    | 483,132.                  |                                                    |                                         |                                                                           |          |
| <b>PROGRAM SERVICE REVENUE</b>                                       | <b>2 a</b> MEETINGS/EVENTS                                                                                                         | Business Code 541900      | 805,501.                                           | 805,501.                                | 0.                                                                        | 0.       |
|                                                                      | <b>b</b> PUBLICATIONS                                                                                                              | 511120                    | 2,737,801.                                         | 2,528,331.                              | 209,470.                                                                  | 0.       |
|                                                                      | <b>c</b> MEMBERSHIP DUES                                                                                                           | 900099                    | 1,841,921.                                         | 1,841,921.                              | 0.                                                                        | 0.       |
|                                                                      | <b>d</b> PATIENT KIDNEY PORTAL                                                                                                     | 900099                    | 0.                                                 | 0.                                      | 0.                                                                        | 0.       |
|                                                                      | <b>e</b>                                                                                                                           |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>f</b> All other program service revenue                                                                                         |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>g Total.</b> Add lines 2a-2f                                                                                                    |                           | 5,385,223.                                         |                                         |                                                                           |          |
| <b>OTHER REVENUE</b>                                                 | <b>3</b> Investment income (including dividends, interest and<br>other similar amounts)                                            |                           | 228,001.                                           | 0.                                      | 0.                                                                        | 228,001. |
|                                                                      | <b>4</b> Income from investment of tax-exempt bond proceeds                                                                        |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>5</b> Royalties                                                                                                                 |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>6 a</b> Gross rents                                                                                                             | (i) Real (ii) Personal    |                                                    |                                         |                                                                           |          |
|                                                                      | <b>b</b> Less rental expenses                                                                                                      |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>c</b> Rental income or (loss)                                                                                                   |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>d</b> Net rental income or (loss)                                                                                               |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>7 a</b> Gross amount from sales of<br>assets other than inventory                                                               | (i) Securities (ii) Other |                                                    |                                         |                                                                           |          |
|                                                                      | <b>b</b> Less. cost or other basis<br>and sales expenses                                                                           |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>c</b> Gain or (loss)                                                                                                            |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>d</b> Net gain or (loss)                                                                                                        |                           | 171,388.                                           | 0.                                      | 0.                                                                        | 171,388. |
|                                                                      | <b>8 a</b> Gross income from fundraising events<br>(not including \$ of contributions reported on line 1c)<br>See Part IV, line 18 | <b>a</b>                  |                                                    |                                         |                                                                           |          |
|                                                                      | <b>b</b> Less direct expenses                                                                                                      | <b>b</b>                  |                                                    |                                         |                                                                           |          |
|                                                                      | <b>c</b> Net income or (loss) from fundraising events                                                                              |                           |                                                    |                                         |                                                                           |          |
|                                                                      | <b>9 a</b> Gross income from gaming activities.<br>See Part IV, line 19                                                            | <b>a</b>                  |                                                    |                                         |                                                                           |          |
|                                                                      | <b>b</b> Less direct expenses                                                                                                      | <b>b</b>                  |                                                    |                                         |                                                                           |          |
|                                                                      | <b>c</b> Net income or (loss) from gaming activities                                                                               |                           |                                                    |                                         |                                                                           |          |
| <b>10 a</b> Gross sales of inventory, less returns<br>and allowances | <b>a</b>                                                                                                                           |                           |                                                    |                                         |                                                                           |          |
| <b>b</b> Less: cost of goods sold                                    | <b>b</b>                                                                                                                           |                           |                                                    |                                         |                                                                           |          |
| <b>c</b> Net income or (loss) from sales of inventory                |                                                                                                                                    |                           |                                                    |                                         |                                                                           |          |
| <b>11 a</b> MISCELLANEOUS REVENUE                                    | Business Code 900099                                                                                                               | 0.                        | 0.                                                 | 0.                                      | 0.                                                                        |          |
| <b>b</b>                                                             |                                                                                                                                    |                           |                                                    |                                         |                                                                           |          |
| <b>c</b>                                                             |                                                                                                                                    |                           |                                                    |                                         |                                                                           |          |
| <b>d</b> All other revenue                                           |                                                                                                                                    |                           |                                                    |                                         |                                                                           |          |
| <b>e Total.</b> Add lines 11a-11d                                    |                                                                                                                                    | 0.                        |                                                    |                                         |                                                                           |          |
| <b>12 Total revenue.</b> See instructions                            |                                                                                                                                    | 6,267,744.                | 5,175,753.                                         | 209,470.                                | 399,389.                                                                  |          |

**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)

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII                                                                                                                                                                | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21                                                                                                                                     |                       |                                 |                                        |                             |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22                                                                                                                                                       | 456,154.              | 456,154.                        |                                        |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16                                                                                                          | 651,107.              | 651,107.                        |                                        |                             |
| 4 Benefits paid to or for members                                                                                                                                                                                                            | 0.                    | 0.                              |                                        |                             |
| 5 Compensation of current officers, directors, trustees, and key employees                                                                                                                                                                   | 0.                    | 0.                              | 0.                                     | 0.                          |
| 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                                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)                                                                                                                                 |                       |                                 |                                        |                             |
| 9 Other employee benefits                                                                                                                                                                                                                    |                       |                                 |                                        |                             |
| 10 Payroll taxes                                                                                                                                                                                                                             |                       |                                 |                                        |                             |
| 11 Fees for services (non-employees)                                                                                                                                                                                                         |                       |                                 |                                        |                             |
| a Management                                                                                                                                                                                                                                 | 1,913,784.            | 397,724.                        | 1,516,060.                             | 0.                          |
| b Legal                                                                                                                                                                                                                                      | 5,355.                | 0.                              | 5,355.                                 | 0.                          |
| c Accounting                                                                                                                                                                                                                                 | 54,605.               | 0.                              | 54,605.                                | 0.                          |
| d Lobbying                                                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17                                                                                                                                                                                    | 0.                    |                                 |                                        | 0.                          |
| f Investment management fees                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| g Other (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)                                                                                                                                            | 175,440.              | 175,440.                        | 0.                                     | 0.                          |
| 12 Advertising and promotion                                                                                                                                                                                                                 | 66,432.               | 60,464.                         | 5,968.                                 | 0.                          |
| 13 Office expenses                                                                                                                                                                                                                           | 74,023.               | 0.                              | 74,023.                                | 0.                          |
| 14 Information technology                                                                                                                                                                                                                    | 114,403.              | 103,768.                        | 10,635.                                | 0.                          |
| 15 Royalties                                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 16 Occupancy                                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 17 Travel                                                                                                                                                                                                                                    | 689,550.              | 689,550.                        | 0.                                     | 0.                          |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials                                                                                                                                            |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings                                                                                                                                                                                                    | 561,647.              | 561,647.                        | 0.                                     | 0.                          |
| 20 Interest                                                                                                                                                                                                                                  | 30,460.               | 0.                              | 30,460.                                | 0.                          |
| 21 Payments to affiliates                                                                                                                                                                                                                    |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 23 Insurance                                                                                                                                                                                                                                 | 7,448.                | 0.                              | 7,448.                                 | 0.                          |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)                                          |                       |                                 |                                        |                             |
| a <u>Merchant Bank Fees</u>                                                                                                                                                                                                                  | 76,179.               | 39,015.                         | 37,164.                                | 0.                          |
| b <u>Editorial Office Budgets</u>                                                                                                                                                                                                            | 573,573.              | 573,573.                        | 0.                                     | 0.                          |
| c <u>Dues &amp; Subscriptions</u>                                                                                                                                                                                                            | 602,633.              | 602,633.                        | 0.                                     | 0.                          |
| d <u>Federal Tax</u>                                                                                                                                                                                                                         | -23,969.              | 0.                              | -23,969.                               | 0.                          |
| e All other expenses                                                                                                                                                                                                                         | 14,226.               | 0.                              | 14,226.                                | 0.                          |
| 25 Total functional expenses. Add lines 1 through 24e                                                                                                                                                                                        | 6,043,050.            | 4,311,075.                      | 1,731,975.                             | 0.                          |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.<br>Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |                                        |                             |

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X ☐

|                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                        | (A)<br>Beginning of year                                                                                                                                   |             | (B)<br>End of year |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|
| <b>ASSETS</b>                                                                                                                     | <b>1</b> Cash – non-interest-bearing                                                                                                                                                                                                                                                                                                   | 778,459.                                                                                                                                                   | <b>1</b>    | 351,387.           |
|                                                                                                                                   | <b>2</b> Savings and temporary cash investments                                                                                                                                                                                                                                                                                        |                                                                                                                                                            | <b>2</b>    |                    |
|                                                                                                                                   | <b>3</b> Pledges and grants receivable, net                                                                                                                                                                                                                                                                                            |                                                                                                                                                            | <b>3</b>    |                    |
|                                                                                                                                   | <b>4</b> Accounts receivable, net                                                                                                                                                                                                                                                                                                      | 107,829.                                                                                                                                                   | <b>4</b>    | 306,982.           |
|                                                                                                                                   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L                                                                                                                                                           |                                                                                                                                                            | <b>5</b>    |                    |
|                                                                                                                                   | <b>6</b> Loans and other 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). Complete Part II of Schedule L |                                                                                                                                                            | <b>6</b>    |                    |
|                                                                                                                                   | <b>7</b> Notes and loans receivable, net                                                                                                                                                                                                                                                                                               |                                                                                                                                                            | <b>7</b>    |                    |
|                                                                                                                                   | <b>8</b> Inventories for sale or use                                                                                                                                                                                                                                                                                                   |                                                                                                                                                            | <b>8</b>    |                    |
|                                                                                                                                   | <b>9</b> Prepaid expenses and deferred charges                                                                                                                                                                                                                                                                                         | 523,975.                                                                                                                                                   | <b>9</b>    | 225,447.           |
|                                                                                                                                   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D                                                                                                                                                                                                                                         | <b>10a</b>                                                                                                                                                 |             |                    |
|                                                                                                                                   | <b>b</b> Less accumulated depreciation                                                                                                                                                                                                                                                                                                 | <b>10b</b>                                                                                                                                                 | <b>10c</b>  |                    |
|                                                                                                                                   | <b>11</b> Investments – publicly traded securities                                                                                                                                                                                                                                                                                     | 8,676,963.                                                                                                                                                 | <b>11</b>   | 9,486,215.         |
|                                                                                                                                   | <b>12</b> Investments – other securities. See Part IV, line 11                                                                                                                                                                                                                                                                         |                                                                                                                                                            | <b>12</b>   |                    |
|                                                                                                                                   | <b>13</b> Investments – program-related. See Part IV, line 11                                                                                                                                                                                                                                                                          |                                                                                                                                                            | <b>13</b>   |                    |
|                                                                                                                                   | <b>14</b> Intangible assets                                                                                                                                                                                                                                                                                                            |                                                                                                                                                            | <b>14</b>   |                    |
|                                                                                                                                   | <b>15</b> Other assets. See Part IV, line 11                                                                                                                                                                                                                                                                                           |                                                                                                                                                            | <b>15</b>   |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)                                                               | 10,087,226.                                                                                                                                                                                                                                                                                                                            | <b>16</b>                                                                                                                                                  | 10,370,031. |                    |
| <b>LIABILITIES</b>                                                                                                                | <b>17</b> Accounts payable and accrued expenses                                                                                                                                                                                                                                                                                        | 1,010,328.                                                                                                                                                 | <b>17</b>   | 468,829.           |
|                                                                                                                                   | <b>18</b> Grants payable                                                                                                                                                                                                                                                                                                               | 828,617.                                                                                                                                                   | <b>18</b>   | 851,325.           |
|                                                                                                                                   | <b>19</b> Deferred revenue                                                                                                                                                                                                                                                                                                             | 626,526.                                                                                                                                                   | <b>19</b>   | 590,548.           |
|                                                                                                                                   | <b>20</b> Tax-exempt bond liabilities                                                                                                                                                                                                                                                                                                  |                                                                                                                                                            | <b>20</b>   |                    |
|                                                                                                                                   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D                                                                                                                                                                                                                                                        |                                                                                                                                                            | <b>21</b>   |                    |
|                                                                                                                                   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L                                                                                                                                         |                                                                                                                                                            | <b>22</b>   |                    |
|                                                                                                                                   | <b>23</b> Secured mortgages and notes payable to unrelated third parties                                                                                                                                                                                                                                                               |                                                                                                                                                            | <b>23</b>   |                    |
|                                                                                                                                   | <b>24</b> Unsecured notes and loans payable to unrelated third parties                                                                                                                                                                                                                                                                 |                                                                                                                                                            | <b>24</b>   |                    |
|                                                                                                                                   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D                                                                                                                                                        |                                                                                                                                                            | <b>25</b>   |                    |
|                                                                                                                                   | <b>26 Total liabilities.</b> Add lines 17 through 25                                                                                                                                                                                                                                                                                   | 2,465,471.                                                                                                                                                 | <b>26</b>   | 1,910,702.         |
|                                                                                                                                   | <b>NET ASSETS OR FUND BALANCES</b>                                                                                                                                                                                                                                                                                                     | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> |             |                    |
| <b>27</b> Unrestricted net assets                                                                                                 |                                                                                                                                                                                                                                                                                                                                        | 6,554,036.                                                                                                                                                 | <b>27</b>   | 6,704,208.         |
| <b>28</b> Temporarily restricted net assets                                                                                       |                                                                                                                                                                                                                                                                                                                                        | 0.                                                                                                                                                         | <b>28</b>   | 989,162.           |
| <b>29</b> Permanently restricted net assets                                                                                       |                                                                                                                                                                                                                                                                                                                                        | 1,067,719.                                                                                                                                                 | <b>29</b>   | 765,959.           |
| <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> |                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                            |             |                    |
| <b>30</b> Capital stock or trust principal, or current funds                                                                      |                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                            | <b>30</b>   |                    |
| <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund                                                        |                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                            | <b>31</b>   |                    |
| <b>32</b> Retained earnings, endowment, accumulated income, or other funds                                                        |                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                            | <b>32</b>   |                    |
| <b>33 Total net assets or fund balances</b>                                                                                       |                                                                                                                                                                                                                                                                                                                                        | 7,621,755.                                                                                                                                                 | <b>33</b>   | 8,459,329.         |
| <b>34 Total liabilities and net assets/fund balances</b>                                                                          |                                                                                                                                                                                                                                                                                                                                        | 10,087,226.                                                                                                                                                | <b>34</b>   | 10,370,031.        |

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Form 990 (2012)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

|           |                                                                                                               |           |            |
|-----------|---------------------------------------------------------------------------------------------------------------|-----------|------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)                                                     | <b>1</b>  | 6,267,744. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)                                                      | <b>2</b>  | 6,043,050. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1                                                            | <b>3</b>  | 224,694.   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 7,621,755. |
| <b>5</b>  | Net unrealized gains (losses) on investments                                                                  | <b>5</b>  | 612,884.   |
| <b>6</b>  | Donated services and use of facilities                                                                        | <b>6</b>  | 0.         |
| <b>7</b>  | Investment expenses                                                                                           | <b>7</b>  |            |
| <b>8</b>  | Prior period adjustments                                                                                      | <b>8</b>  | -4.        |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)                                          | <b>9</b>  |            |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 8,459,329. |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_
- If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.
- 2 a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3 a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

|            | Yes | No |
|------------|-----|----|
| <b>2 a</b> |     | X  |
| <b>2 b</b> |     | X  |
| <b>2 c</b> |     |    |
| <b>3 a</b> |     | X  |
| <b>3 b</b> |     |    |

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Form 990 (2012)

# 2012

Name of the Organization

Employer Identification number

INTERNATIONAL SOCIETY OF NEPHROLOGY

59-1776707

|                 |                                                                                                      |
|-----------------|------------------------------------------------------------------------------------------------------|
| <b>Part VII</b> | <b>Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> |
|-----------------|------------------------------------------------------------------------------------------------------|

[illegible]

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

INTERNATIONAL SOCIETY OF NEPHROLOGY

Employer identification number

59-1776707

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

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

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I      b ☐ Type II      c ☐ Type III — Functionally integrated      d ☐ Type III — Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

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

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

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

Schedule A (Form 990 or 990-EZ) 2012

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                         | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any 'unusual grants'.)                                                                                                   |          |          |          |          |          |           |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                                     |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          |           |
| 4 <b>Total.</b> Add lines 1 through 3                                                                                                                                                                 |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 <b>Public support.</b> Subtract line 5 from line 4                                                                                                                                                  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                                             | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4                                                                                                                                                                                                     |          |          |          |          |          |           |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                                          |          |          |          |          |          |           |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                                                      |          |          |          |          |          |           |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                                                                                                        |          |          |          |          |          |           |
| 11 <b>Total support.</b> Add lines 7 through 10                                                                                                                                                                           |          |          |          |          |          |           |
| 12 Gross receipts from related activities, etc (see instructions)                                                                                                                                                         |          |          |          |          | 12       |           |
| 13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|
| 14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                                                               | 14 | % |
| 15 Public support percentage from 2011 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                                                                     | 15 | % |
| 16a <b>33-1/3% support test – 2012.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>                                                                                                                                                                       |    |   |
| b <b>33-1/3% support test – 2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>                                                                                                                                                                        |    |   |
| 17a <b>10%-facts-and-circumstances test – 2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>    |    |   |
| b <b>10%-facts-and-circumstances test – 2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> |    |   |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                 |    |   |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

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

**Section A. Public Support**

| Calendar year (or fiscal yr beginning in) ▶                                                                                                                                        | (a) 2008   | (b) 2009   | (c) 2010   | (d) 2011   | (e) 2012   | (f) Total   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|-------------|
| <b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)                                                                         | 1,223,322. | 1,593,372. | 1,981,128. | 1,471,538. | 2,325,053. | 8,594,413.  |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. | 3,920,626. | 6,119,819. | 5,650,260. | 7,818,068. | 3,543,302. | 27,052,075. |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.                                                                             |            |            |            |            |            |             |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.                                                                          |            |            |            |            |            |             |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.                                                                  |            |            |            |            |            |             |
| <b>6 Total.</b> Add lines 1 through 5.                                                                                                                                             | 5,143,948. | 7,713,191. | 7,631,388. | 9,289,606. | 5,868,355. | 35,646,488. |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.                                                                                                |            |            |            |            |            |             |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.           |            |            |            |            |            |             |
| <b>c</b> Add lines 7a and 7b.                                                                                                                                                      |            |            |            |            |            |             |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)                                                                                                                           |            |            |            |            |            | 35,646,488. |

**Section B. Total Support**

| Calendar year (or fiscal yr beginning in) ▶                                                                                                                                                                               | (a) 2008   | (b) 2009   | (c) 2010   | (d) 2011   | (e) 2012   | (f) Total   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|-------------|
| <b>9</b> Amounts from line 6.                                                                                                                                                                                             | 5,143,948. | 7,713,191. | 7,631,388. | 9,289,606. | 5,868,355. | 35,646,488. |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.                                                                                | 283,586.   | 204,494.   | 222,315.   | 177,927.   | 228,001.   | 1,116,323.  |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.                                                                                                         |            |            |            |            |            |             |
| <b>c</b> Add lines 10a and 10b.                                                                                                                                                                                           | 283,586.   | 204,494.   | 222,315.   | 177,927.   | 228,001.   | 1,116,323.  |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.                                                                                    |            |            |            |            |            |             |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)                                                                                                                | 0.         | 105,744.   | 87,710.    | 6,286.     |            | 199,740.    |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)                                                                                                                                                                  | 5,427,534. | 8,023,429. | 7,941,413. | 9,473,819. | 6,096,356. | 36,962,551. |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/> |            |            |            |            |            |             |

**Section C. Computation of Public Support Percentage**

|                                                                                                  |           |         |
|--------------------------------------------------------------------------------------------------|-----------|---------|
| <b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | 96.44 % |
| <b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15                      | <b>16</b> | 94.92 % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                       |           |        |
|-------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | 3.02 % |
| <b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17                        | <b>18</b> | 3.36 % |

- 19a 33-1/3% support tests – 2012.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☒
- b 33-1/3% support tests – 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

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

Other Addl Info: SCHEDULE A, PART III, LINE 12, EXPLANATION FOR

OTHER INCOME:

MISCELLANEOUS INCOME

Other Income Part III, Line 12

Description: MISCELLANEOUS INCOME

2008: 0

2009: 105744

2010: 87710

2011: 6286

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Financial Statements**

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

**2012**

Open to Public Inspection

Employer identification number

INTERNATIONAL SOCIETY OF NEPHROLOGY

59-1776707

**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?                                                            | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |

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

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

|                                                                                              |                                                                              |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e g , recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                       | <input type="checkbox"/> Preservation of a certified historic structure      |
| <input type="checkbox"/> Preservation of open space                                          |                                                                              |

2 Complete lines 2a through 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 Tax Year |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements                                                                                                   | 2 a                             |
| b Total acreage restricted by conservation easements                                                                                       | 2 b                             |
| c Number of conservation easements on a certified historic structure included in (a)                                                       | 2 c                             |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2 d                             |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) relating to these items:

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

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

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

a ☐ Public exhibition

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 XIII

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.

1 a 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 XIII and complete the following table

|     | Amount |
|-----|--------|
| 1 c |        |
| 1 d |        |
| 1 e |        |
| 1 f |        |

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

|                                                  | (a) Current | (b) Prior year | (c) Two years | (d) Three years | (e) Four years |
|--------------------------------------------------|-------------|----------------|---------------|-----------------|----------------|
| 1 a Beginning of year balance                    | 1,494,903.  | 1,364,903.     | 862,999.      | 623,609.        | 623,609.       |
| b Contributions                                  | 260,123.    | 0.             | 375,956.      | 80,000.         |                |
| c Net investment earnings, gains, and losses     | 173,129.    | 130,000.       | 125,948.      | 159,390.        |                |
| d Grants or scholarships                         |             |                |               |                 |                |
| e Other expenditures for facilities and programs |             |                |               |                 |                |
| f Administrative expenses                        |             |                |               |                 |                |
| g End of year balance                            | 1,928,155.  | 1,494,903.     | 1,364,903.    | 862,999.        | 623,609.       |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Temporarily restricted endowment ▶ \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

(ii) related organizations

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

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

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

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land                 |                                      |                                 |                              |                |
| b Buildings              |                                      |                                 |                              |                |
| c Leasehold improvements |                                      |                                 |                              |                |
| d Equipment              |                                      |                                 |                              |                |
| e Other                  |                                      |                                 |                              |                |

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶

BAA

Schedule D (Form 990) 2012

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

| (a) Description of security or category<br>(including name of security) | (b) Book value | (c) Method of valuation: Cost or<br>end-of-year market value |
|-------------------------------------------------------------------------|----------------|--------------------------------------------------------------|
| (1) Financial derivatives                                               |                |                                                              |
| (2) Closely-held equity interests                                       |                |                                                              |
| (3) Other                                                               |                |                                                              |
| (A) -----                                                               |                |                                                              |
| (B) -----                                                               |                |                                                              |
| (C) -----                                                               |                |                                                              |
| (D) -----                                                               |                |                                                              |
| (E) -----                                                               |                |                                                              |
| (F) -----                                                               |                |                                                              |
| (G) -----                                                               |                |                                                              |
| (H) -----                                                               |                |                                                              |
| (I) -----                                                               |                |                                                              |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ▶  |                |                                                              |

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

| (a) Description of investment type                                     | (b) Book value | (c) Method of valuation: Cost or<br>end-of-year market value |
|------------------------------------------------------------------------|----------------|--------------------------------------------------------------|
| (1)                                                                    |                |                                                              |
| (2)                                                                    |                |                                                              |
| (3)                                                                    |                |                                                              |
| (4)                                                                    |                |                                                              |
| (5)                                                                    |                |                                                              |
| (6)                                                                    |                |                                                              |
| (7)                                                                    |                |                                                              |
| (8)                                                                    |                |                                                              |
| (9)                                                                    |                |                                                              |
| (10)                                                                   |                |                                                              |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶ |                |                                                              |

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

| (a) Description                                                         | (b) Book value |
|-------------------------------------------------------------------------|----------------|
| (1)                                                                     |                |
| (2)                                                                     |                |
| (3)                                                                     |                |
| (4)                                                                     |                |
| (5)                                                                     |                |
| (6)                                                                     |                |
| (7)                                                                     |                |
| (8)                                                                     |                |
| (9)                                                                     |                |
| (10)                                                                    |                |
| Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶ |                |

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

| (a) Description of liability                                           | (b) Book value |
|------------------------------------------------------------------------|----------------|
| (1) Federal income taxes                                               |                |
| (2)                                                                    |                |
| (3)                                                                    |                |
| (4)                                                                    |                |
| (5)                                                                    |                |
| (6)                                                                    |                |
| (7)                                                                    |                |
| (8)                                                                    |                |
| (9)                                                                    |                |
| (10)                                                                   |                |
| (11)                                                                   |                |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶ |                |

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

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

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

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

**Part XIII Supplemental Information**

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

Pt V Line 4 THE SOCIETY MAINTAINS THE ENDOWMENT FUND TO SUPPORT  
 THE GLOBAL ADVANCEMENT OF NEPHROLOGY AND TO FIGHT  
 KIDNEY DISEASE AND ITS CAUSES BY PROVIDING TRAINING,  
 DOCTORS AND MEDICAL PROGRAMS IN DEVELOPING COUNTRIES

**Part XIII** Supplemental Information (continued)This image shows a full page of white paper designed for handwriting practice. It features 20 evenly spaced, horizontal dashed lines that run across the entire width of the page. The lines are thin and black, providing a guide for letter height and placement. There are no margins, text, or other markings on the page.

**Schedule F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

INTERNATIONAL SOCIETY OF NEPHROLOGY

Employer identification number

59-1776707

**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 its grants and other 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 its grants and other assistance outside the United States.
- 3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed )

| (a) Region                                        | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---------------------------------------------------|-------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------|
| (1) Europe                                        | 1                                   | 9                                                                      | MANAGEMENT OFFICE                                                                                                                           | N/A                                                                                                | 1,645,087.                                           |
| (2)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (3)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (4)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (5)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (6)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (7)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (8)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (9)                                               |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (10)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (11)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (12)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (13)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (14)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (15)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (16)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| (17)                                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| <b>3 a Sub-total</b>                              |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| <b>b Total from continuation sheets to Part I</b> |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| <b>c Totals (add lines 3a and 3b)</b>             | 1                                   | 9                                                                      |                                                                                                                                             |                                                                                                    | 1,645,087.                                           |

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule F (Form 990) 2012

**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. Part II can be duplicated 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) |
|------|--------------------------|----------------------------------------------|------------|----------------------|--------------------------|---------------------------------|-----------------------------------|----------------------------------------|-------------------------------------------------------|
| (1)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (2)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (3)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (4)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (5)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (6)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (7)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (8)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (9)  |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (10) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (11) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (12) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (13) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (14) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (15) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |
| (16) |                          |                                              |            |                      |                          |                                 |                                   |                                        |                                                       |

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

Schedule F (Form 990) 2012

BAA

**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. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance  | (b) Region            | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|----------------------------------|-----------------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|----------------------------------------|-------------------------------------------------------|
| (1) Research & Prevention Grants | Sub-Saharan Africa    | 3                        | 55,000.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (2) Research & Prevention Grants | Europe                | 1                        | 2,000.                   | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (3) Research & Prevention Grants | East Asia and Pacific | 3                        | 45,000.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (4) Sister Renal Center Grants   | Sub-Saharan Africa    | 16                       | 81,000.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (5) Sister Renal Center Grants   | Russia                | 3                        | 4,500.                   | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (6) Sister Renal Center Grants   | East Asia and Pacific | 16                       | 88,300.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (7) Sister Renal Center Grants   | Europe                | 3                        | 14,500.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (8) Sister Renal Center Grants   | South America         | 9                        | 45,600.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (9) Fellowships                  | East Asia and Pacific | 5                        | 56,000.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (10) Fellowships                 | Sub-Saharan Africa    | 20                       | 207,000.                 | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (11) Fellowships                 | Europe                | 19                       | 214,000.                 | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (12) Fellowships                 | South America         | 6                        | 64,000.                  | Wire, Check                     | 0.                                | N/A                                    | N/A                                                   |
| (13)                             |                       |                          |                          |                                 |                                   |                                        |                                                       |
| (14)                             |                       |                          |                          |                                 |                                   |                                        |                                                       |
| (15)                             |                       |                          |                          |                                 |                                   |                                        |                                                       |
| (16)                             |                       |                          |                          |                                 |                                   |                                        |                                                       |
| (17)                             |                       |                          |                          |                                 |                                   |                                        |                                                       |
| (18)                             |                       |                          |                          |                                 |                                   |                                        |                                                       |

BAA

**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, Return by a U.S. Transferor of Property to a Foreign Corporation (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, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (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, Information 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 required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Pt I Line 2 MONITORING OF FELLOWSHIP PROGRAM GRANT USAGE:

ISN CANNOT MONITOR HOW EVERY FELLOW USES HIS FUNDS;

THESE ARE PROVIDED TO COVER TRAVEL, ACCOMODATION, AND

LIVING EXPENSES. ISN CONSIDERS THAT THE IMPLEMENTATION

OF GRANT CATEGORIES (DURATION AND LOCALITY), TWO

INSTALLMENTS, PAYMENT UPON ARRIVAL ONLY, OBLIGATED

END-OF-TRAINING-REPORT SUBMISSION AS WELL AS THE

BIENNIAL FOLLOW-UP SURVEY PROVIDES ISN WITH ENOUGH

INFORMATION 'SAFETY-NETS' TO PROTECT ITS INVESTMENT

AS WELL AS TO MONITOR THE IMPACT OF THE PROGRAM ON

THE FELLOW'S OWN PROFESSIONAL DEVELOPMENT AND THE

ADVANCEMENT OF NEPHROLOGY IN THEIR HOME COUNTRY.

MONITORING OF SISTER RENAL CENTER PROGRAM GRANT USAGE:

EACH A & B LEVEL PAIR MUST SUBMIT AN ANNUAL BUDGET

PROPOSAL (IN JANUARY) DETAILING THE COST BREAKDOWN

OF THIER PLANNED ACTIVITIES AND THESE ARE REVIEWED AND

APPROVED BY THE PROGRAM CHAIR. THE PAIRS DO NOT RECEIVE

THE MONEY AS A BULK SUM ONCE APPROVED; THEY MUST SUBMIT

PAYMENT UPON REQUESTS TO US FOR EACH ITEM WHEN BEING

UNDERTAKEN SO THAT WE RETAIN CONTROL OVER THE FUNDS

AND CAN GUARANTEE PROPER USAGE OF THE FUNDS. (IT IS

LIKE THEY HAVE AN ACCOUNT WITH US FROM WHICH THEY

CAN REQUEST FUNDS AS THE NEED ARISES)

WE RECEIVE PAYMENT REQUESTS PER PRE-APPROVED ACTIVITY

WHICH ARE CHECKED AGAINST A DETAILED PAYMENT PLAN

See Schedule F - Part V - Supplemental Information (Continuation Sheet)

**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

**2012**

Open to Public  
Inspection

Name of the organization

INTERNATIONAL SOCIETY OF NEPHROLOGY

**Part I General Information on Grants and Assistance**

Employer identification number

59-1776707

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

☐ Yes ☒ No

**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. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government                    | (b) EIN    | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|-------------------------------------------------------------------------|------------|-------------------------------|--------------------------|-----------------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|
| (1) BRINGHAM & WOMENS HOSPITAL<br>75 FRANCIS STREET<br>BOSTON, MA 02115 | 04-2312909 | 501(C)3                       | 8,500.                   |                                   |                                                       |                                        | RENAL CENTER                       |
| (2) VANDERBILT UNIVERSITY MED<br>DEPT 40303<br>ATLANTA GA 31192         | 62-0476822 | 501(C)3                       | 17,000.                  |                                   |                                                       |                                        | RENAL CENTER                       |
| (3) RHODE ISLAND HOSPITAL<br>593 EDDY ST<br>PROVIDENCE RI 02903         | 59-0259004 | 501(C)3                       | 13,000.                  |                                   |                                                       |                                        | RENAL CENTER                       |
| (4) -----                                                               |            |                               |                          |                                   |                                                       |                                        |                                    |
| (5) -----                                                               |            |                               |                          |                                   |                                                       |                                        |                                    |
| (6) -----                                                               |            |                               |                          |                                   |                                                       |                                        |                                    |
| (7) -----                                                               |            |                               |                          |                                   |                                                       |                                        |                                    |
| (8) -----                                                               |            |                               |                          |                                   |                                                       |                                        |                                    |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

TEEA3901 11/30/12

Schedule I (Form 990) (2012)

| (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 FELLOWSHIPS | 22 | 223,000. | 0. BOOK | 0 |
| 2             |    |          |         |   |
| 3             |    |          |         |   |
| 4             |    |          |         |   |
| 5             |    |          |         |   |
| 6             |    |          |         |   |
| 7             |    |          |         |   |

[illegible]

**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 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

INTERNATIONAL SOCIETY OF NEPHROLOGY

Employer identification number

59-1776707

Pt VI, Line 6 MEMBERS: ELIGIBLE FOR MEMBERSHIP SHALL BE A PHYSICIAN

OR SCIENTIST HOLDING A DOCTORAL DEGREE WHO HAS

MANIFESTED A SCIENTIFIC OR CLINICAL INTEREST IN

NEPHROLOGY, VOTING CLASS

OTHER MEMBERSHIPS SEE ADDITIONAL INFORMATION

Pt VI, Line 7a VOTING CLASSES OF MEMBERSHIP ELECT REGION COUNCILLORS

WHO IN TURN ELECT THE PRESIDENT OF THE EXECUTIVE COMMITTEE

Pt VI, Line 7b ALL DECISIONS WILL BE MADE BY SIMPLE MAJORITY VOTE

OF THOSE MEMBERS ELIGIBLE TO VOTE WHO ARE PRESENT AT

THE GENERAL ASSEMBLY; THE CHAIR HAS THE DECIDING VOTE

Pt VI, Line 11b THE SOCIETY'S FINANCE COMMITTEE CONSISTING OF THE

TREASURER, SECRETARY GENERAL, AND PRESIDENT-ELECT AS

WELL AS THE SOCIETY'S EXECUTIVE DIRECTOR WILL REVIEW

THE 990 PRIOR TO FILING.

Pt VI, Line 1a THE GOVERNING BODY OF ISN IS THE GENERAL ASSEMBLY,

WHICH DELEGATES AUTHORITY TO THE ISN COUNCIL TO ACT

ON ITS BEHALF. DAY TO DAY DECISIONS FOR THE SOCIETY

ARE TAKEN BY THE ISN EXECUTIVE COMMITTEE.

Pt VI, Line 15b ALL STAFF ARE RETAINED THROUGH AN ASSOCIATION MANAGEMENT

COMPANY AND PAID THROUGH MANAGEMENT FEES. NO ADDITIONAL

OR DIRECT COMPENSATION IS PAID.

Pt VI, Line 19 THE SOCIETY MAKES ITS GOVERNING DOCUMENTS AVAILABLE

TO THE PUBLIC ON ITS WEBSITE. THE SOCIETY DOES NOT

MAKE ITS CONFLICT OF INTEREST POLICY NOR ITS FINANCIAL

STATEMENTS AVAILABLE TO THE PUBLIC.

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

|                                                                |                                                                                          |  |                                         |
|----------------------------------------------------------------|------------------------------------------------------------------------------------------|--|-----------------------------------------|
| <b>Type or print</b>                                           | Name of exempt organization or other filer, see instructions                             |  | Employer identification number (EIN) or |
|                                                                | INTERNATIONAL SOCIETY OF NEPHROLOGY                                                      |  | 59-1776707                              |
|                                                                | Number, street, and room or suite number. If a P.O. box, see instructions.               |  | Social security number (SSN)            |
|                                                                | 340 NORTH AVENUE                                                                         |  |                                         |
| File by the due date for filing your return. See instructions. | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |  |                                         |
|                                                                | CRANFORD NJ 07016                                                                        |  |                                         |

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ **01**

| Application Is For                          | Return Code | Application Is For       | Return Code |
|---------------------------------------------|-------------|--------------------------|-------------|
| Form 990 or Form 990-EZ                     | 01          | Form 990-T (corporation) | 07          |
| Form 990-BL                                 | 02          | Form 1041-A              | 08          |
| Form 4720 (individual)                      | 03          | Form 4720                | 09          |
| Form 990-PF                                 | 04          | Form 5227                | 10          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 6069                | 11          |
| Form 990-T (trust other than above)         | 06          | Form 8870                | 12          |

- The books are in the care of ▶ \_\_\_\_\_

Telephone No. ▶ \_\_\_\_\_ FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 15, 2013, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ▶ ☒ calendar year 2012 or
- ▶ ☐ tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

|                                                                                                                                                                                       |       |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                   | 3a \$ | 0. |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.             | 3c \$ | 0. |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

INTERNATIONAL SOCIETY OF NEPHROLOGY

59-1776707

8868 p1- 990: Application for Extension of Time to File (1st Ext) -990/990-EZ

**Filing Address Smart Worksheet**

Send Form 8868 to: Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0045

**International Society of Nephrology**

**Financial Statements**

**Year Ended December 31, 2012**

International Society of Nephrology  
Table of Contents

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| Notes to the Financial Statements | 5 |

## Independent Auditor's Report

To the Board of Trustees of The  
International Society of Nephrology

We have audited the accompanying financial statements of the International Society of Nephrology (a non-profit organization) which comprise the Statement of Financial Position as of December 31, 2012, and the related Statement of Activities and Cash Flows for the year then ended, and the related notes to the financial statements.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America ; this includes the design, implementation, and maintenance of Internal Control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error in making those risk assessments. The Auditor considers Internal Control Relevant to the Entity's preparation and fair presentation of the financial statements in order design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the International Society of Nephrology as of December 31, 2012, and the changes in its net assets and its cash flows with accounting principles generally accepted in the United States of America.

Mears & McCullough, CPAs  
Cranford, New Jersey  
June 15, 2013

International Society of Nephrology  
Statement of Financial Position  
December 31, 2012

**Assets**

**Current Assets**

|                           |            |
|---------------------------|------------|
| Cash and Cash Equivalents | \$ 351,387 |
| Accounts Receivable       | \$ 296,988 |
| Due From Foundation       | \$ 9,993   |
| Prepaid Expenses          | \$ 225,448 |

|                             |                   |
|-----------------------------|-------------------|
| <b>Total Current Assets</b> | <b>\$ 883,816</b> |
|-----------------------------|-------------------|

|                                    |              |
|------------------------------------|--------------|
| Permanently Restricted Investments | \$ 765,959   |
| Temporarily Restricted Investments | \$ 1,210,767 |
| Unrestricted Investments           | \$ 7,509,489 |

|                          |                     |
|--------------------------|---------------------|
| <b>Total Investments</b> | <b>\$ 9,486,215</b> |
|--------------------------|---------------------|

|                     |                      |
|---------------------|----------------------|
| <b>Total Assets</b> | <b>\$ 10,370,031</b> |
|---------------------|----------------------|

**Liabilities and Net Assets**

**Current Liabilities**

|                                              |            |
|----------------------------------------------|------------|
| Accounts Payable and Accrued Expenses        | \$ 468,829 |
| Grants Payable                               | \$ 851,325 |
| Deferred Dues Revenue                        | \$ 587,998 |
| Deferred Revenue Restricted Grants           | \$ -       |
| Deferred Revenue World Conference Nephrology | \$ 2,550   |

|                                  |                     |
|----------------------------------|---------------------|
| <b>Total Current Liabilities</b> | <b>\$ 1,910,702</b> |
|----------------------------------|---------------------|

**Net Assets**

|                               |              |
|-------------------------------|--------------|
| Unrestricted Operating        | \$ 6,322,603 |
| Unrestricted Board Designated | \$ 160,000   |

|                                      |                     |
|--------------------------------------|---------------------|
| <b>Total Unrestricted Net Assets</b> | <b>\$ 6,482,603</b> |
|--------------------------------------|---------------------|

|                        |              |
|------------------------|--------------|
| Temporarily Restricted | \$ 1,210,767 |
| Permanently Restricted | \$ 765,959   |

|                         |                     |
|-------------------------|---------------------|
| <b>Total Net Assets</b> | <b>\$ 8,459,329</b> |
|-------------------------|---------------------|

|                                         |                      |
|-----------------------------------------|----------------------|
| <b>Total Liabilities and Net Assets</b> | <b>\$ 10,370,031</b> |
|-----------------------------------------|----------------------|

See Accompanying Notes to the Financial Statements

International Society of Nephrology  
Statement of Activities  
Year Ended December 31, 2012

|                                    | <b>Total<br/>Revenue</b> | <b>Related to<br/>Exempt Function</b> | <b>Unrelated Business<br/>Revenue</b> | <b>Investment<br/>Income</b> |
|------------------------------------|--------------------------|---------------------------------------|---------------------------------------|------------------------------|
| Revenue                            |                          |                                       |                                       |                              |
| Contributions and Grants           | \$ 483,132               |                                       |                                       |                              |
| Meetings and Events                | 805,501                  | 805,501                               |                                       |                              |
| Publications                       | 2,737,801                | 2,528,331                             | 209,470                               |                              |
| Membership Dues                    | 1,841,921                | 1,841,921                             |                                       |                              |
| Investment Income -                | 228,001                  |                                       |                                       | 228,001                      |
| Dividends and Interest             |                          |                                       |                                       |                              |
| Real Gain or Loss from Investments | 171,388                  |                                       |                                       | 171,388                      |
| <b>Total Revenue</b>               | <b>\$ 6,267,744</b>      | <b>\$ 5,175,753</b>                   | <b>\$ 209,470</b>                     | <b>\$ 399,389</b>            |

|                                                                                 | <b>Total<br/>Expense</b> | <b>Program Service<br/>Expense</b> | <b>Management and<br/>General Expense</b> |
|---------------------------------------------------------------------------------|--------------------------|------------------------------------|-------------------------------------------|
| Functional Expenses                                                             |                          |                                    |                                           |
| Grants and other assistance to organizations in the USA                         | \$ 456,154               | \$ 456,154                         |                                           |
| Grants and other assistance to the organization and individuals outside the USA | 651,107                  | 651,107                            |                                           |
| Management                                                                      | 1,913,784                | 397,724                            | 1,516,060                                 |
| Legal                                                                           | 5,355                    |                                    | 5,355                                     |
| Accounting                                                                      | 54,605                   |                                    | 54,605                                    |
| Other Services                                                                  | 175,440                  | 175,440                            |                                           |
| Advertising and Promotion                                                       | 66,432                   | 60,464                             | 5,968                                     |
| Office Expenses                                                                 | 74,023                   |                                    | 74,023                                    |
| Information Technology                                                          | 114,403                  | 103,768                            | 10,635                                    |
| Travel                                                                          | 689,550                  | 689,550                            |                                           |
| Conferences, Conventions, and Meetings                                          | 561,647                  | 561,647                            |                                           |
| Interest Expense                                                                | 30,460                   |                                    | 30,460                                    |
| Insurance                                                                       | 7,448                    |                                    | 7,448                                     |
| Merchant Bank Fees                                                              | 76,179                   | 39,015                             | 37,164                                    |
| Editorial Office Budgets                                                        | 573,573                  | 573,573                            |                                           |
| Dues & Subscriptions                                                            | 602,633                  | 602,633                            |                                           |
| Federal Tax                                                                     | (23,969)                 |                                    | (23,969)                                  |
| Foreign Tax on Dividends                                                        | 2,891                    |                                    | 2,891                                     |
| Foreign Currency Exchange                                                       | 11,335                   |                                    | 11,335                                    |
| <b>Total Functional Expenses</b>                                                | <b>\$ 6,043,050</b>      | <b>\$ 4,311,075</b>                | <b>\$ 1,731,975</b>                       |

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Change in Net Assets before Unrealized Gain on Investments | \$ 224,694          |
| Unrealized Gain on Investments                             | 612,884             |
| Change in Net Assets                                       | 837,578             |
| Net Assets Beginning of the Year                           | 7,621,755           |
| Prior Period Adjustment                                    | (4)                 |
| <b>Net Assets End of Year</b>                              | <b>\$ 8,459,329</b> |

See accompanying notes to the financial statements

International Society of Nephrology  
Statement of Cash Flows  
Year Ended December 31, 2012

**CASH FLOWS FROM OPERATING ACTIVITIES:**

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Change in Net Assets                                       | \$837,574           |
| Adjustments to Reconcile Change in Net Assets to Net Cash: |                     |
| Provided by Operating Activities:                          |                     |
| Unrealized Gain Unrestricted                               |                     |
| Unrealized Gain on Investments                             | \$ (612,884)        |
| Realized Gain on Sale                                      | \$ (171,287)        |
| Change in Assets and Liabilities                           |                     |
| Receivables                                                | \$ (189,159)        |
| Due from Foundation                                        | \$ (9,993)          |
| Prepaid Expenses                                           | \$ 298,527          |
| Accounts Payable and Accrued Expenses                      | \$ (541,499)        |
| Grants Payable                                             | \$ 22,708           |
| Deferred Dues Revenue                                      | \$ (38,528)         |
| Deferred Revenue World Conference in Nephrology            | \$ 2,550            |
| Net Cash Used in Operations                                | <u>\$ (401,991)</u> |

**CASH FLOWS FROM INVESTING ACTIVITIES:**

|                                       |                           |
|---------------------------------------|---------------------------|
| Sale of Investments                   | \$ 352,345                |
| Purchase of Investments               | <u>\$ (377,326)</u>       |
| Net Cash Used in Investing Activities | <u><u>\$ (24,981)</u></u> |

**NET DECREASE IN CASH** \$ (427,072)

Cash - Beginning of the Year \$ 778,459

**CASH - END OF YEAR** \$ 351,387

Federal Taxes Paid   \$ 100,008

Interest Paid was     \$ 30,461

See accompanying notes to the financial statements

# **INTERNATIONAL SOCIETY OF NEPHROLOGY**

## **Notes to the Financial Statements For the Year Ended December 31, 2012**

### **NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

#### **Organization**

International Society of Nephrology is a 501(c)3 organization, a not-for-profit corporation, which was incorporated in Pennsylvania in July, 2003. The organization operated in Virginia and is now located in Cranford, New Jersey, effective January 1, 2012.

#### **Nature of Business**

The Society is a professional organization whose mission is the prevention of kidney disease in the developing countries and the developed countries. The organization teaches and trains doctors in less advanced countries to diagnose, treat, and prevent kidney disease.

#### **Basis of Accounting**

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain requested amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimated.

#### **Cash and Cash Equivalents**

For financial statement purposes, cash and money market accounts invested in cash (not mutual funds) are cash equivalents.

#### **Receivables**

The receivables are stated at their net realizable value. When collection efforts are exhausted, past due accounts are analyzed to determine if they are collectible. Receivables deemed uncollectible are written off to bad debt expense. As management estimates that all receivables are fully collectible, there has been no allowance for doubtful accounts established. This is an exception to generally accepted accounting principles in the United States of America. A bad debt was recorded in the amount of \$9,026 for a receivable of value added tax which was not collectible.

#### **Prepaid Expenses**

These are expenses paid in advance for future meetings and are expensed at the time when the event takes place.

#### **Grants Payable**

When the Society approves the grant, the grant payable is recorded.

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**Net Assets**

The Society's net assets are classified into three categories.

1. (a) Unrestricted – Operating

Net Assets with no donor-imposed restrictions whereby the resources are available for the general support of the society's operations

(b) Unrestricted – Board Designated Endowment

This category represents a portion of unrestricted net assets that have been designated by the Board of Governance of the society to be held in perpetuity for the use of the Barbra L. & Robert W. Schrier Fund for the purpose of Global Development of Nephrology.

2. Temporarily Restricted

This category represents funds received by the Society from contributions that have a specific purpose or have a time restriction imposed on the contribution by the donor.

3. Permanently Restricted

This category represents endowment funds (The Barbra L. and Robert W. Schrier Fund for Global Development in Nephrology and ISN-India Committee – SHRI Indukaka Ipcowala Endowment Fund) held in perpetuity by the society. Investment income earned on these funds is temporarily restricted for the purpose of supporting renal prevention programs and/or education in nephrology programs in developing countries.

**Revenue Recognition**

Revenue and costs are recorded by the accrual basis of accounting as required by generally accepted accounting principles used in the United States of America.

Publication revenue is recognized when the services are provided. Membership revenue is recognized as revenue in the year the membership is received. Revenue for meetings is recognized on the date the event occurs. Amounts received in advance of the event are recorded as deferred revenue until the event occurs.

Contributions are recorded as revenue upon receipt of the contribution or when a donor promises to give the society an unconditional gift. Restricted contributions by a donor are listed as an increase in either temporarily restricted or permanently restricted net assets. Upon expiration of a temporary restriction or when the temporary restriction is fulfilled, the temporarily restricted net assets are then reclassified to unrestricted net assets.

Restrictions that are met in the same period that they were received are classified as unrestricted revenue in the accompanying Statement of Activities. Revenue is

# **INTERNATIONAL SOCIETY OF NEPHROLOGY**

## **Notes to the Financial Statements**

### **For the Year Ended December 31, 2012**

recorded in categories in accordance with exempt function, such as unrelated business revenue and other revenue excluded from income tax.

#### **Functional Allocation of Expenses**

The Society's costs are summarized by category for programs and services, management and general, and total expenses. There are no fundraising expenses. Direct expenses are charged to the activities based on specific identification. Indirect costs are allocated to programs and services or management and general based on the estimated time taken for the activities.

#### **Foreign Currency**

The currency used by the society for its financial statements is the U.S. dollar. Some of the Society's revenue is received in Euros and some of the expenses are paid in Euros. There are transaction gains and losses recorded accordingly. The net foreign exchange loss for the period ended December 31, 2012 is \$11,335. This is listed in the financial statements as an other item not included in operations.

#### **Uniform Prudent Management of Institutional Funds Act**

The entity moved its offices from Virginia to New Jersey. New Jersey has adopted the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Under the act, unappropriated endowment fund assets are considered restricted. In the Endowment Fund of the society, \$160,000 is Board Designated Endowment Fund in the Unrestricted Fund. For the purpose of this act, these funds are considered restricted until appropriated.

#### **Fair Value Financial Statements**

Investments are recorded at their fair value, which is the amount at which that investment could be bought or sold in a current transaction between willing parties.

#### **NOTE B: CREDIT RISK:**

The organization has investments held with Vanguard. As of December 31, 2012, investment in mutual funds invested in stocks and bonds had a fair value of \$9,486,215. These investments are not FDIC insured.

#### **NOTE C: ADVERTISING EXPENSE:**

There was a credit for advertising in the amount of \$1,363 for an over accrual from the year ended December 31, 2011.

# INTERNATIONAL SOCIETY OF NEPHROLOGY

## Notes to the Financial Statements For the Year Ended December 31, 2012

### NOTE D: UNCERTAIN TAX POSITIONS:

As described in Note A, the Organization's income tax returns for 2006-2012 are subject to examination by the IRS, usually for three years after they are filed. In addition, the Organization's state returns are subject to examination by state tax authorities for similar time periods.

### NOTE E: INVESTMENTS:

Investments are recorded at fair value and consist of the following. They are categorized as Level 1 in the Fair Value Hierarchy as their value is based on unadjusted quoted prices for the investments which are actively traded in the market.

|                                           | <u>Market</u>      | <u>Cost</u>        |
|-------------------------------------------|--------------------|--------------------|
| Mutual Funds Invested in Stocks and Bonds | <u>\$9,486,215</u> | <u>\$8,450,742</u> |

The permanently restricted, temporarily restricted, and unrestricted net assets are included in the above.

#### International Society of Nephrology Investment Income

|                 | <u>Unadjusted</u>   | <u>1099 Adjustment</u> | <u>Total</u>        |
|-----------------|---------------------|------------------------|---------------------|
| Dividends       | \$ 213,364          | \$ 14,507              | \$ 227,872          |
| Interest Income | 129                 |                        | 129                 |
| Realized Gains  | 183,007             | (11,620)               | 171,387             |
| Unrealized Gain | 612,880             | 4                      | 612,884             |
| Foreign Tax     |                     | (2,891)                | (2,891)             |
|                 | <u>\$ 1,009,380</u> | <u>\$ -</u>            | <u>\$ 1,009,380</u> |

|                                   | <u>Unrestricted</u> | <u>Temporarily<br/>Restricted</u> | <u>Total</u>     |
|-----------------------------------|---------------------|-----------------------------------|------------------|
| Dividends                         | \$ 197,652          | \$ 30,220                         | \$ 227,872       |
| Interest Income                   | 129                 |                                   | 129              |
| Realized Gain                     | 151,183             | 20,204                            | 171,387          |
| Unrealized Gain -<br>Prior Period |                     | 40,713                            | 40,713           |
| Unrealized Gain<br>(Adjustment)   | 530,508             | 82,376                            | 612,884          |
| Foreign Tax                       | (2,507)             | (384)                             | (2,891)          |
|                                   | <u>876,965</u>      | <u>173,129</u>                    | <u>1,050,094</u> |

|                                        |         |        |         |
|----------------------------------------|---------|--------|---------|
| Unrealized Gains<br>Reported in Equity | 530,508 | 82,376 | 612,884 |
|----------------------------------------|---------|--------|---------|

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE F: INCOME TAXES:**

The Society of is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code as an organization. It is not a private foundation.

The Society follows the accounting standards regarding recognition and measurement if uncertain tax positions exist and determined that its positions are more likely than not to be sustained upon examination. The Society's tax returns are subject to review and examination by federal and state authorities. The tax returns for the years ended 2006 – 2012 are open for examination by federal and state authorities. In 2011, the returns for 2006 through 2008 were amended to reflect advertising income as unrelated business income. The related taxes were paid in 2011. In the year ended December 31, 2012, interest expenses were paid to the United States Treasury for the years ended:

2010 in the amount of \$4,567.76,  
2009 in the amount of \$17,242.77, and  
2008 in the amount of \$8,736.53.

With a small credit being returned to the Organization in the amount of \$(87).

**NOTE G: RELATED PARTY TRANSACTIONS:**

The International Society of Nephrology pays 70,000 euros monthly to a related organization, The International Society of Nephrology Foundation, for rent, office expenses, and compensation for its Brussels Office which furnishes management services to the Organization. In addition, they pay any invoice for the society which includes value added tax.

The following individuals are on both the International Society of Nephrology's Board and the International Society of Nephrology Foundation:

**NOTE H: ENDOWMENTS:**

The Society classifies assets into the following categories:

1. Permanently Restricted are gifts that are required to be held for the long term.
2. Temporarily restricted are a) Earnings on Permanently Restricted Net Assets until these assets are used by the society or b) Temporarily Restricted Grants that are gifts to the Society for a specific purpose.
3. Unrestricted – when the funds are released from their restrictions to be used by the Society.

The endowment fund's policy for investment is to make sure the principal is protected, to earn return on investments, and obtain a reasonable growth rate. Below is a table showing the value of the net assets in the endowment assets for the year ended December 31, 2012 as follows:

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE H: ENDOWMENTS (continued):**

| <u>Description</u>                      | <u>Unrestricted</u> | <u>Unrestricted Board<br/>Designated</u> | <u>Temporarily<br/>Restricted</u> | <u>Permanently<br/>Restricted</u> | <u>Total</u>       |
|-----------------------------------------|---------------------|------------------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Endowment Net Assets<br>January 1, 2012 |                     | \$160,000                                | \$318,944                         | \$1,015,959                       | \$1,494,903        |
| Contributions                           | \$1,013             |                                          | 259,110                           |                                   | 260,123            |
| Investment Gain                         |                     |                                          | 173,129                           |                                   | 173,129            |
| Replacement of<br>Endowment Fund        | 12,021              |                                          | 237,979                           | (250,000)                         |                    |
| Endowment Assets<br>12/31/2012          | <u>\$13,034</u>     | <u>\$160,000</u>                         | <u>\$989,162</u>                  | <u>\$765,959</u>                  | <u>\$1,928,155</u> |

**Unrestricted Contributions**

|                 |                                                                |
|-----------------|----------------------------------------------------------------|
| \$1,013         | Miscellaneous Donations                                        |
| 12,021          | International Society of Nephrology India Committee Adjustment |
| <u>\$13,034</u> |                                                                |

**Temporarily Restricted Contributions**

|                      |                                       |
|----------------------|---------------------------------------|
| \$ 40,284.00         | Saving Young Lives In Africa and Asia |
| 192,132              | Kidney Health for Life                |
| 9,366                | ANIO Committee                        |
| 954                  | ISN Pathology Committee               |
| 16,374               | Imagine Fund                          |
| <u>\$ 259,110.00</u> |                                       |

**Schrier Fund**

|                     |                                           |
|---------------------|-------------------------------------------|
| \$ 765,959          | Permanently Restricted                    |
| 318,944             | Temporarily Restricted                    |
| <u>1,084,903</u>    |                                           |
| 173,129             | Investment Gain                           |
| <u>\$ 1,258,032</u> | Fair Market Value as of December 31, 2012 |

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE H: ENDOWMENTS (continued):**

**Investments**

|                  |                                                                   |
|------------------|-------------------------------------------------------------------|
|                  | <b><u>Vanguard Big Account</u></b>                                |
|                  | <b>Temporarily Restricted</b>                                     |
| \$40,284         | Saving Young Lives in Africa and Asia                             |
| 237,979          | American Nephrologists of Indian Origin                           |
| 192,132          | Kidney Health for Life                                            |
| 9,366            | ISN - American Nephrologists of Indian Origin Certificate Program |
| 954              | ISN - Pathology Committee                                         |
| 16,374           | Imagine Fund                                                      |
| <u>\$497,089</u> |                                                                   |
|                  | <b><u>Vanguard Schrier Account</u></b>                            |
|                  | <b>Temporarily Restricted</b>                                     |
| \$318,944        | Temporarily Restricted                                            |
| 173,129          | Investment Gain                                                   |
| <u>492,073</u>   |                                                                   |
| <u>\$989,162</u> | Total Vanguard                                                    |

**Schrier Fund**

The Barbara L. and Robert W. Schrier Fund for Global Development in Nephrology is to be held in perpetuity by the International Society of Nephrology. The following summarizes the fund balance for the year ending December 31, 2012.

|                            |            |                        |
|----------------------------|------------|------------------------|
| Permanently Restricted     |            | \$ 765,959.00          |
|                            | \$ 318,944 |                        |
| Temporarily Restricted     | \$ 173,129 | \$ 492,073.00          |
| Total Balance Schrier Fund |            | <u>\$ 1,258,032.00</u> |

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE H: ENDOWMENTS (continued):**

**International Society of Nephrologists, American Nephrologists of Indian Origin India Committee**

The International Society of Nephrology American Nephrologists of Indian Origin (ISN-ANIO) India Committee established a temporarily restricted grant of \$250,700. In the opening balance of this entity's books, \$250,000 was classified as permanently restricted grant. An analysis was made by the Finance Coordinator during the year ended December 31, 2012 to determine how the funds for this grant have been expended. The table below details the results of this analysis. Therefore the balance of the temporarily restricted grant as of December 31, 2012 is \$237,979.

International Society of Nephrology - American Nephrologists of Indian Origin

|                                                      |                          |
|------------------------------------------------------|--------------------------|
| Opening Balance, January 1, 2012                     | \$ 241,866               |
| Receipts                                             |                          |
| Questcor -November 2012 (1/2)                        | 17,500                   |
| Dr. Bansal November 2012 (1/2)                       | 250                      |
| S. Putatunda November 2012 (1/2)                     | 250                      |
| Receipts for seminar from Paypal                     | 4,200                    |
| Miscellaneous Donation                               | 25                       |
|                                                      | <hr/>                    |
| Total Receipts                                       | \$ 22,225                |
|                                                      | <hr/>                    |
| Expenses                                             |                          |
| Services Provided Dr. Subramanian                    | 12,000                   |
| Services Provided Ms. Deraney                        | 3,000                    |
| Citirx Online Webinar (September 2012)               | 1,202                    |
| San Diego Printers                                   | 287                      |
| Uniglobe Sanjeev Sethi flight to New York            | 842                      |
| Dr. Pravin Singhal Royal India- ASN 2012 (1/2)       | 8,518                    |
| Dr. Singh Gold Medallion Awards Clock ASN 2012 (1/2) | 116                      |
| Bank Card Fees                                       | 147                      |
|                                                      | <hr/>                    |
| Total Expenses                                       | \$ 26,112                |
|                                                      | <hr/>                    |
| Ending Balance, December 31, 2012                    | <u><u>\$ 237,979</u></u> |

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE H: ENDOWMENTS (continued):**

**Saving Young Lives in Africa and Asia**

Saving Young Lives in Africa and Asia in Partnership with the International Society of Peritoneal Dialysis For Children and the Sustainable Kidney Care Foundation established a hospital - Kilimanjaro Christian Medical Center, Moshi, Tanzania - a temporarily restricted grant during 2012. This is part of a business plan for the period 2012-2016 for a total funding of \$840,000 over this four year period to cover costs for program development, education, hospital costs, and project management costs. The Saving Young Lives grant is summarized as follows for the year ended December 31, 2012.

|                           | Total                                                      |
|---------------------------|------------------------------------------------------------|
| Income                    |                                                            |
| Restricted Grants         | \$ 86,500                                                  |
| Sponsorship Revenue       |                                                            |
| Project Sponsorship       | 5,000                                                      |
| Total Sponsorship Revenue | <u>5,000</u>                                               |
| Total Income              | <u>91,500</u>                                              |
| Gross Profit              | <u>91,500</u>                                              |
| Expenses                  |                                                            |
| Project Manager           | 10,461                                                     |
| Travel                    |                                                            |
| Travel Projects           | 40,755 (education & room for 17 nephrologists from Africa) |
| Total Travel              | <u>51,216</u>                                              |
| Total Expenses            | <u>51,216</u>                                              |
| Net Operating Income      | <u>40,284</u>                                              |
| Restricted Income         | <u><u>\$ 40,284</u></u>                                    |

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE H: ENDOWMENTS (continued):**

**Kidney Health For Life**

International Society of Nephrology has agreed to administrate and run the Kidney Health For Life (KH4L). A laboratory is the founding sponsor for the establishment and running of Kidney Health For Life and the activities of the steering group of the International Society of Nephrology. The purpose of this grant is to improve patient health by early diagnosis and effective management of kidney disease therapy helping to prevent the progress of the disease and enhance the quality of life. The following summarizes the transactions in Kidney Health For Life for the year ended December 31, 2012.

|                                         |                          |
|-----------------------------------------|--------------------------|
| Revenue Received in 2012                | \$ 234,898               |
| Expenses Paid in 2012                   |                          |
| Consultant's Expense                    | 695                      |
| Project Manager                         | 40,447                   |
| Travel for Staff                        | <u>1,624</u>             |
| Total Expenses                          | <u>42,766</u>            |
| Balance of Grant Temporarily Restricted | <u><u>\$ 192,132</u></u> |

**American Nephrologists of Indian Origin**

This grant is funded in by 50% of funds raised by American Nephrologists of Indian Origin (ANIO) members. During the year ended December 31, 2012, International Society of Nephrology ANIO established a temporarily restricted grant for programs established by this committee. The following summarizes the transactions in the ANIO for the year ended December 31, 2012. The expenses are for a conference expense and an award at the American Society of Nephrology Kidney Week in November 2012.

|                                       |                        |
|---------------------------------------|------------------------|
| Total 2012 Revenue                    | \$ 18,000              |
| Expenses                              |                        |
| Dr. Pravin Singhal Royal India        | 8,518                  |
| Dr. Singh Gold Medallion Awards Clock | <u>116</u>             |
|                                       | 8,634                  |
| Total Temporarily Restricted          | <u><u>\$ 9,366</u></u> |

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE H: ENDOWMENTS(continued):**

**Imagine Fund**

The Imagine Fund is a temporarily restricted grant in the amount of \$16,374, the use of which is yet to be determined.

**International Society of Nephrology Pathology Committee**

The committee's purpose is to educate and train pathologists in the kidney field. A donation of \$1,000 less a currency conversion of \$46 for a net donation of \$954 was received during the year ended December 31, 2012. No expenses have been charged against this donation.

**NOTE I: SUBSEQUENT EVENTS:**

**Bylaws**

In June, 2013, the Bylaws were amended and ratified by the ISN General Assembly. The new Bylaws are listed on the Society's web page.

**Lease**

The Society subleases office space at 340 North Avenue East, Cranford, NJ. The landlord is Northside Realty, LLC. The effective date of the lease is January, 2013. The sublease is between MSPC Certified Public Accountants and Advisors, PC, tenant, and International Society of Nephrology. The premises subleased is located on the third floor of the building.

The subtenant (the society) retains the right to terminate the sublease with 30 days of written notice. The lease terms includes the use of a telephone for local and domestic long distance calls. The lease is dated January 30, 2013 but covers rent commencing January 30, 2012. The amount of rent for the subtenant is \$500 per month for 2012, \$520 per month for 2013, \$540 per month for 2014, \$550 per month for 2015, and \$575 per month for 2016. There is no security deposit made by the subtenant. Minimum lease payments for the next five years under this lease are as follows.

| Year  | Amount          |
|-------|-----------------|
| 2013  | \$6,240         |
| 2014  | \$6,480         |
| 2015  | \$6,600         |
| 2016  | \$6,900         |
| Total | <u>\$26,220</u> |

**INTERNATIONAL SOCIETY OF NEPHROLOGY**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE I: SUBSEQUENT EVENTS (continued):**

| <b>Saving Young Lives</b>   |  | <b>Projected Profit and Loss</b> |                       |
|-----------------------------|--|----------------------------------|-----------------------|
|                             |  | <b>January - April 2013</b>      |                       |
|                             |  | <u>Total</u>                     |                       |
| Income                      |  |                                  |                       |
| 4500 Restricted Grants      |  | \$ 84,000.00                     |                       |
| 4630 Project Sponsorships   |  | \$ 10,000.00                     | ISPD and ISN          |
| Donations                   |  | \$ 50.00                         | OAU teaching hospital |
| Total Income                |  | \$ 94,050.00                     |                       |
| Expenses                    |  |                                  |                       |
| 5930 Project Manager        |  | \$ 10,800.00                     |                       |
| 5323 Education and Training |  | \$ 1,283.04                      | Ghana Nurses          |
| 6400 Travel                 |  |                                  |                       |
| 6408 Travel Projects        |  |                                  |                       |
| Total Expenses              |  | \$ 12,083.04                     |                       |
| Net Operating Income        |  | \$ 81,966.96                     |                       |