Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public.
► Information about Form 990 and its instructions is at *www.irs.gov/form990*.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning , 2013, and ending ,

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: INTERNATIONAL SOCIETY OF NEPHROLOGY
Doing Business As
Number and street (or P.O. box if mail is not delivered to street address): 340 NORTH AVENUE | Room/suite
City or town, state or province, country, and ZIP or foreign postal code: CRANFORD NJ 07016

D Employer Identification Number: 59-1776707
E Telephone number: (567) 248-9731
G Gross receipts $ 8,858,235.

F Name and address of principal officer: THOMAS COFFMAN, TREASURER 340 NORTH AVENUE CRANFORD NJ 07016

H(a) Is this a group return for subordinates? [ ] Yes [X] No
H(b) Are all subordinates included? [ ] Yes [ ] No
If 'No,' attach a list. (see instructions)

I Tax-exempt status [X] 501(c)(3) [ ] 501(c) ( )◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ► WWW.ISN-ONLINE.ORG

H(c) Group exemption number ►

K Form of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ► **L** Year of formation 1960 **M** 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 ► [ ] 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	9,135
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9,135
5	Total number of individuals employed in calendar year 2013 (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	145,478.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	48,057.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	483,132.	1,544,873.
	9	Program service revenue (Part VIII, line 2g)	5,385,223.	6,822,684.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	399,389.	283,853.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,267,744.	8,651,410.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,107,261.	1,178,129.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ► 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,935,789.	6,739,839.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,043,050.	7,917,968.
	19	Revenue less expenses. Subtract line 18 from line 12	224,694.	733,442.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	10,370,031.	12,679,099.
	21	Total liabilities (Part X, line 26)	1,910,702.	2,351,159.
	22	Net assets or fund balances. Subtract line 21 from line 20	8,459,329.	10,327,940.

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SCANNED ... 2014

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 — Date: July 31, 2014

► STUART SHANKLAND, TREASURER
Type or print name and title.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [X] if self-employed	PTIN
Lavinia Mears Ruby		07/31/2014		P00095978

Firm's name ► Mears & McCullough, CPAs — Firm's EIN ► 22-3054509
Firm's address ► 29 South Avenue West, Cranford NJ 07016 — Phone no. (908) 276-7686

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . [X]

1 Briefly describe the organization's mission:

THE ORGANIZATION HAS PURSUED THE WORLDWIDE ADVANCEMENT OF EDUCATION SCIENCE AND PATIENT CARE IN NEPHROLOGY.

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 [X] 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 [X] 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

4 a (Code:) (Expenses $ 3,005,830. including grants of $ 0.) (Revenue $ 3,611,104.)

MEETING & EVENTS:

WORLD KIDNEY DAY (WKD) IS TO INCREASE AWARENSS OF THE IMPORTANCE OF OUR KIDNEYS AND TO REDUCE THE FREQUENCY AND IMPACT OF KIDNEY DISEASES AND THEIR ASSOCIATED PROBLEMS WORLDWIDE.

WORLD CONGRESSES OF NEPHROLOGY ARE PREMIERE EDUCATIONAL EVENTS IN NEPHROLOGY THAT ROTATE AROUND AND BETWEEN CONTINENTENTS.IT ENABLES PROFESSIONALS FROM ALL PARTS OF THE WORLD TO EXCHANGE VIEWS AND RESEARCH. FOREFRONTS AND NEXUS MEETINGS HELP TO STIMULATE EXPOSURE TO NEW SCIENTIFIC DOMAINS

4 b (Code:) (Expenses $ 1,283,456. including grants of $ 0.) (Revenue $ 2,622,198.)

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.

4 c (Code.) (Expenses $ 1,698,424. including grants of $ 1,161,379.) (Revenue $ 241,173.)

GLOBAL OUTREACH:

THROUGH GLOBAL OUTREACH EDUCATIONAL AMMBASSADORS,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

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

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

4 e Total program service expenses ► 5,987,710.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	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*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		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*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		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*	9		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*	10	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*	11a		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*	11b		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*	11c		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*	11d		X
	e Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e		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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, and XII*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	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*	14b	X	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16	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)*	17		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*	18		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*	19		X
20 a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20		X
	b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22	X	
23	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? *If 'Yes,' complete Schedule J*	23		X
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25 a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		X
27	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? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . ☐

					Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a	0			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1 c		
2 a	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	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2 b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3 a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3 a	X	
b	If 'Yes' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation in Schedule O*			3 b	X	
4 a	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	If 'Yes,' enter the name of the foreign country: ► See Foreign Countries					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?			5 c		
6 a	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	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6 b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?			7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7 h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9 a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9 b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10 a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11 a				
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				
12 a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13 a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
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				
c	Enter the amount of reserves on hand	13 c				
14 a	Did the organization receive any payments for indoor tanning services during the tax year?			14 a		X
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 or note to any line in this Part VI . . . X

Section A. Governing Body and Management

				Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 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.	1 a	9,135			
b Enter the number of voting members included in line 1a, above, who are independent	1 b	9,135			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?			2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?			3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5		X
6 Did the organization have members or stockholders?			6	X	
7 a 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?			7 a	X	
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?			7 b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
a The governing body?			8 a	X	
b Each committee with authority to act on behalf of the governing body?			8 b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*			9		X

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

		Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a		X
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?	10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12 a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12 a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b		X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done*	12 c		X
13 Did the organization have a written whistleblower policy?	13		X
14 Did the organization have a written document retention and destruction policy?	14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15 a		X
b Other officers of key employees of the organization	15 b		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions)			
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a		X
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?	16 b		

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:

► LISA SCARFUTO 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 or note to any line 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) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) GUISEPPE REMUZZI PRESIDENT	20.00	X		X				0.	0.	0.
(2) JOHN FEEHALLY PAST PRESIDENT	20.00	X		X				0.	0.	0.
(3) ADEERA LEVIN PRESIDENT-ELECT	20.00	X		X				0.	0.	0.
(4) RICARDO CORREA ROTTER SECRETARY GENERAL	20.00	X		X				0.	0.	0.
(5) STUART SHANKLAND TREASURER	20.00	X						0.	0.	0.
(6) DAVID HARRIS PUBLICATION COMMITTEE CHAIR	10.00	X						0.	0.	0.
(7) PETER KERR REPRESENTATIVE OF THE COUNCIL	10.00	X						0.	0.	0.
(8) BERNARDO RPODRIGUEZ-ITURBE PRESIDENTIAL APPOINTEE	10.00	X						0.	0.	0.
(9) SUSAN QUAGGIN REPRESENTATIVE OF THE COUNCIL	10.00	X						0.	0.	0.
(10) CHIH-WEI YANG PRESIDENTIAL APPOINTEE	10.00	X						0.	0.	0.
(11) SANJAY AGARWAL COUNCIL MEMBER	1.00	X						0.	0.	0.
(12) MONA NASIR ALKUKHAIMI COUNCIL MEMBER	1.00	X						0.	0.	0.
(13) ROLAND BLANTZ COUNCIL MEMBER	1.00	X						0.	0.	0.
(14) JORGE CANNATA-ANDIA COUNCIL MEMBER	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15) ALFRED CHEUNG COUNCIL MEMBER	1.00	X						0.	0.	0.
(16) MIRIAM APARECIDA BOIM COUNCIL MEMBER	1.00	X						0.	0.	0.
(17) DICK DE ZEEUW COUNCIL MEMBER	1.00	X						0.	0.	0.
(18) BOUCAR DIUF COUNCIL MEMBER	1.00	X						0.	0.	0.
(19) KAI-UWE ECKARDT COUNCIL MEMBER	1.00	X						0.	0.	0.
(20) ALLISON EDDY COUNCIL MEMBER	1.00	X						0.	0.	0.
(21) SOMCHAI EIAM-ONG COUNCIL MEMBER	1.00	X						0.	0.	0.
(22) MEGUID EL NAHAS COUNCIL MEMBER	1.00	X						0.	0.	0.
(23) JOSEPH BONVENTRE COUNCIL MEMBER	1.00	X						0.	0.	0.
(24) LUCA SEGANTINI EXECUTIVE DIRECTOR	30.00	X						0.	0.	0.
(25)										
1 b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								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 ►

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		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) Name and business address	(B) Description of services	(C) Compensation
Nature America 75 Varick ST NY NY NY 10013	Subscriptions	643,500.
Washington University 660 S. Euclid Ave St Louis MO 63110	Editorial Services	235,875.
Interel Association Management Rue de Luxembourg 22-24, belgium brussels 1000	Management Services	159,260.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 3

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII . . . ☐

Section	Line	Description	Sub-line / Business Code	Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,544,873.				
	g	Noncash contributions included in lines 1a-1f. $						
	h	**Total.** Add lines 1a-1f ►			1,544,873.			
PROGRAM SERVICE REVENUE			Business Code					
	2 a	MEETINGS/EVENTS	541900		2,675,966.	2,675,966.	0.	0.
	b	PUBLICATIONS	511120		2,622,199.	2,476,721.	145,478.	0.
	c	MEMBERSHIP DUES	900099		1,524,519.	1,524,519.	0.	0.
	d	PATIENT KIDNEY PORTAL	900099		0.	0.	0.	0.
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f ►			6,822,684.			
OTHER REVENUE	3	Investment income (including dividends, interest and other similar amounts) ►			215,401.	0.	0.	215,401.
	4	Income from investment of tax-exempt bond proceeds ►						
	5	Royalties ►						
			(i) Real	(ii) Personal				
	6 a	Gross rents						
	b	Less: rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) ►						
			(i) Securities	(ii) Other				
	7 a	Gross amount from sales of assets other than inventory	275,277.					
	b	Less: cost or other basis and sales expenses	206,825.					
	c	Gain or (loss)	68,452.					
	d	Net gain or (loss) ►			68,452.	0.	0.	68,452.
	8 a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	a					
	b	Less: direct expenses	b					
	c	Net income or (loss) from fundraising events ►						
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities ►						
	10 a	Gross sales of inventory, less returns and allowances	a					
	b	Less: cost of goods sold	b					
	c	Net income or (loss) from sales of inventory ►						
		Miscellaneous Revenue	Business Code					
	11 a	MISSCELLANEOUS REVENUE	900099		0.	0.	0.	0.
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d ►			0.			
	12	**Total revenue.** See instructions ►			8,651,410.	6,677,206.	145,478.	283,853.

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 or note to any line in this Part IX . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	412,345.	412,345.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	765,784.	765,784.		
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 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	1,841,797.	736,719.	1,105,078.	0.
b Legal	4,603.	0.	4,603.	0.
c Accounting	32,683.	0.	32,683.	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) amount, list line 11g expenses on Schedule O)	319,161.	319,161.	0.	0.
12 Advertising and promotion	42,522.	38,271.	4,251.	0.
13 Office expenses	61,167.	0.	61,167.	0.
14 Information technology	163,931.	163,931.	0.	0.
15 Royalties				
16 Occupancy				
17 Travel	585,134.	585,134.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,913,595.	1,913,595.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	42,191.	32,034.	10,157.	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 Merchant Bank Fees	79,615.	79,615.	0.	0.
b Editorial Office Budgets	635,680.	635,680.	0.	0.
c Dues & Subscriptions	668,085.	668,085.	0.	0.
d Bank Fees	50,822.	25,411.	25,411.	0.
e All other expenses	298,853.	180,000.	118,853.	0.
25 **Total functional expenses.** Add lines 1 through 24e	7,917,968.	6,555,765.	1,362,203.	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. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
ASSETS	1	Cash — non-interest-bearing	351,387.	1	356,400.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	306,982.	4	1,249,826.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	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		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	225,447.	9	101,438.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments — publicly traded securities	9,486,215.	11	10,971,435.
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	10,370,031.	16	12,679,099.
LIABILITIES	17	Accounts payable and accrued expenses	468,829.	17	702,364.
	18	Grants payable	851,325.	18	873,568.
	19	Deferred revenue	590,548.	19	775,227.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	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		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	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		25	
	26	**Total liabilities.** Add lines 17 through 25	1,910,702.	26	2,351,159.
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117 (ASC 958), check here ► [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	6,704,208.	27	8,700,570.
	28	Temporarily restricted net assets	989,162.	28	627,737.
	29	Permanently restricted net assets	765,959.	29	999,633.
		Organizations that do not follow SFAS 117 (ASC 958), check here ► ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	8,459,329.	33	10,327,940.
	34	Total liabilities and net assets/fund balances	10,370,031.	34	12,679,099.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,651,410.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,917,968.
3	Revenue less expenses Subtract line 2 from line 1	3	733,442.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,459,329.
5	Net unrealized gains (losses) on investments	5	1,135,169.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	10,327,940.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2 a		X
	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?	2 b		X
	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?	2 c		
	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?	3 a		X
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	3 b		

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.**
► **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization	Employer identification number
INTERNATIONAL SOCIETY OF NEPHROLOGY	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?

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) . . . 12 ____

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . 14 ____ %

15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . 15 ____ %

16a **33-1/3% support test — 2013.** 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 **stop here.** The organization qualifies as a publicly supported organization . . . ► ☐

b **33-1/3% support test — 2012.** 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 **stop here.** The organization qualifies as a publicly supported organization . . . ► ☐

17a **10%-facts-and-circumstances test — 2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . ► ☐

b **10%-facts-and-circumstances test — 2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . ► ☐

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

Part III **Support Schedule for Organizations Described in 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.')	1,593,372.	1,981,128.	1,471,538.	2,325,053.	3,069,392.	10,440,483.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	6,119,819.	5,650,260.	7,818,068.	3,543,302.	5,298,165.	28,429,614.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	7,713,191.	7,631,388.	9,289,606.	5,868,355.	8,367,557.	38,870,097.
7 a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						38,870,097.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	7,713,191.	7,631,388.	9,289,606.	5,868,355.	8,367,557.	38,870,097.
10 a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	204,494.	222,315.	177,927.	228,001.	215,401.	1,048,138.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	204,494.	222,315.	177,927.	228,001.	215,401.	1,048,138.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	105,744.	87,710.	6,286.	0.	0.	199,740.
13 Total Support. (Add lns 9,10c, 11 and 12)	8,023,429.	7,941,413.	9,473,819.	6,096,356.	8,582,958.	40,117,975.

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	96.89 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	96.44 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	2.61 %
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	3.02 %

19 a 33-1/3% support tests — 2013. 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 — 2012. 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.** 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

Pt III Line 12: Description: MISCELLANEOUS INCOME

Pt III Line 12: 2009: 105744.

Pt III Line 12: 2010: 87710.

Pt III Line 12: 2011: 6286.

Pt III Line 12: 2012: 0.

Pt III Line 12: 2013: 0.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization	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? ☐ Yes ☐ 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? ☐ Yes ☐ No

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

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

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

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

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
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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
c Beginning balance	1 c	
d Additions during the year	1 d	
e Distributions during the year	1 e	
f Ending balance	1 f	

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 explantion 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 year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	1,928,155.	1,494,903.	1,364,903.	862,999.	623,609.
b Contributions	327,590.	260,123.	0.	375,956.	80,000.
c Net investment earnings, gains, and losses	178,167.	173,129.	130,000.	125,948.	159,390.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	377,709.	0.	0.	0.	0.
g End of year balance	2,056,203.	1,928,155.	1,494,903.	1,364,903.	862,999.

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:

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

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

Part VI Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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).)* ►

Part VII Investments — Other Securities.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. 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.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. 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. Liability for uncertain tax positions. 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. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements			1	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a Net unrealized gains on investments	2a			
b Donated services and use of facilities	2b			
c Recoveries of prior year grants	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines 2a through 2d			2e	
3 Subtract line 2e from line 1			3	
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b Other (Describe in Part XIII.)	4b			
c Add lines 4a and 4b			4c	
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. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information.

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)*

Schedule F (Form 990)

Department of the Treasury Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate Instructions.
► Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

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' on 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? . . . . . . [X] 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	14	MANAGEMENT OFFICE	N/A	1,201,500.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3 a Sub-total	1	14			1,201,500.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b) .	1	14			1,201,500.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' on 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 . . . . . . ►

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' on 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	40,000.	WIRE, CHECK	0.	N/A	N/A
(2) Research & Prevention Grants	Europe	2	3,810.	WIRE, CHECK	0.	N/A	N/A
(3) Research & Prevention Grants	East Asia and Pacific	5	61,250.	WIRE, CHECK	0.	N/A	N/A
(4) Sister Renal Center Grants	Sub-Saharan Africa	8	84,833.	WIRE, CHECK	0.	N/A	N/A
(5) Sister Renal Center Grants	Russia	6	55,000.	WIRE, CHECK	0.	N/A	N/A
(6) Sister Renal Center Grants	East Asia and Pacific	6	49,000.	WIRE, CHECK	0.	N/A	N/A
(7) Sister Renal Center Grants	Europe	4	25,717.	WIRE, CHECK	0.	N/A	N/A
(8) Sister Renal Center Grants	South America	1	13,000.	WIRE, CHECK	0.	N/A	N/A
(9) Fellowships	East Asia and Pacific	14	262,000.	WIRE, CHECK	0.	N/A	N/A
(10) Fellowships	Sub-Saharan Africa	14	263,000.	WIRE, CHECK	0.	N/A	N/A
(11) Fellowships	Europe	3	27,000.	WIRE, CHECK	0.	N/A	N/A
(12) Fellowships	South America	7	87,600.	WIRE, CHECK	0.	N/A	N/A
(13) Research & Prevention	South America	1	15,000.	WIRE, CHECK	0.	N/A	N/A
(14) Fellowships	Russia	6	130,000.	WIRE, CHECK	0.	N/A	N/A
(15) fellowships	Middle East	6	104,000.	WIRE, CHECK	0.	N/A	N/A
(16)							
(17)							
(18)							

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

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.
► Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization: INTERNATIONAL SOCIETY OF NEPHROLOGY
Employer identification number: 59-1776707

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than $5,000. 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 HOSPITA 75 FRANCIS STREET BOSTON, MA 02115	04-2312909	501(C)3	17,000.				RENAL CENTER
(2) VANDERBILT UNIVERSITY MED DEPT 40303, ATLANTA GA 31192	62-0476822	501(C)3	17,000.				RENAL CENTER
(3) RHODE ISLAND HOSPITAL 593 EDDY ST PROVIDENCE RI 02903	59-0259004	501(C)3	13,000.				RENAL CENTER
(4) Childrens Hospital Boston 300 Longwood Ave Boston MA 00000	04-2774441	501(c)3	17,000.				RENAL CENTER
(5) Rectors Univ of Va PO Box 400195 Charlottesville VA 22904	54-6001796	501(c) 3	13,000.				RENAL CENTER
(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 ►

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 FELLOWSHIPS	10	175,700.	0.	BOOK	0
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047
2013
Open to Public Inspection

Name of the organization	Employer identification number
INTERNATIONAL SOCIETY OF NEPHROLOGY	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 MANAGER,TREASURER AND 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	NOT APPLICABLE
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 AVAILABLE TO THE PUBLIC. FINANCIAL STATEMENTS AND TAX RETURNS ARE AVAILABLE ON GUIDESTAR.ORG

Additional Information

SCHEDULE F PART V SUPPLEMENTAL INFORMATION

EACH PAIR MUST SUBMIT AN ANNUAL REPORT OF THEIR ACTIVITIES WHICH ALLOWS THE SRC COMMITTEE TO MONITOR THE PROGRESS; THIS REPORT IS MANDATORY AND NON COMPLIANCE LEADS TO EXPULSION FROM THE PROGRAM. THE REPORT IS ALSO USED AS THE BASIS TO EVALUATE REQUESTS FOR AN UPGRADE TO A HIGHER LEVEL. THE FINANCIAL MONITORING HAS BEEN FURTHER TIGHTENED BY A MID-YEAR ASSESSMENT OF USED AND REMAINING FUNDS.

MONITORING OF RESEARCH AND PREVENTION PROGRAM GRANT USAGE. THE COMMITTEE REQUESTS A DETAILED REPORT OF ONGOING RESULTS AND OUTCOMES EVERY SIX MONTHS (PROCEDURAL AS WELL AS SCIENTIFIC). ON THIS BASIS, A DECISION WHETHER TO CONTINUE FINANCIAL SUPPORT OF THE SPECIFIC PROJECT FOR ANOTHER YEAR WILL BE MADE. MOREOVER, A REPORT OF THE ACTIVITIES RELATED TO A GIVEN PROJECT SHOULD BE FURNISHED BY THE PROJECT CORORDINATOR AT THE ANNUAL MEETING OF THE ISN RESEARCH COMMITTEE.

MONITORING OF VISITING SCHOLARS AND SORT VISITS PROGRAM GRANT USAGE: THE EVENT ORGANIZERS ARE REQUIRED TO SUBMIT A REPORT AFTER THE MEETING.

MONITORING OF TRAVEL GRANT USAGE: THE GRANTS ARE ONLY PAID ONSITE OR AFTERWORDS ONCE IT IS ASSURED THE TE RECIPIENT HAS ACTUALLY 'TRAVELED' NO ADVANCED PAYMENTS ARE MADE.

SCHEULE F, PART III, COL (C): ACCRUAL

Additional Information

FORM 990 PART VI SECT A LINE 6 OTHER MEMBERSHIPS

JOINT MEMBERS: THE MEMBERSHIP IS AVAILABLE AT A REDUCED COLLECTIVE FEE FOR ANY GROUP OF UP TO TEN PHYSICIANS OR SCIENTISTS IN COUNTRIES THAT ARE JUDGED FINANCIALLY DISADVANTAGED BY WORLD BANK FIGURES, AS DETERMINED BY THE COUNCIL, VOTING CLASS.

MEMBERS IN TRAINING: ELIGIBLE FOR MEMBERSHIP SHALL BE AN INDIVIDUAL UNDER THE AGE OF 37 YEARS AND IN SUPPORT OF THEIR APPLICATION SHALL PROVIDE WRITTEN EVIDENCE THAT THEY ARE CURRENTLY PART OF A DESIGNATED NEPHROLOGY TRAINING PROGRAM. VOTING CLASS.

EMERITUS MEMBERS: ELIGIBLE FOR MEMBERSHIP SHALL HAVE BEEN MEMBERS FOR A MINIMUM OF 10 YEARS AND MUST HAVE MADE AN APPROPRIATE REQUEST TO THE SECRETARY-GENERAL OF THE ORGANIZATION FOR CAUSE, SUCH AS DISABILITY,RETIREMENT,HARDSHIP,ETC.VOTING CLASS

HONORY MEMBERS: MAY BE CONFERRED UPON AN INDIVIDUAL WHO HAS MADE CONTRIBUTIONS OF EXCEPTIONAL MERIT AS NOMINATED BY THE EXECUTIVE COMMITTEE AND RATIFIED BY THE COUNCIL,SUBJECTO TO THE APPROVAL OF THE GENERAL ASSEMBLY.VOTING CLASS.

AFFILIATED SOCIETIES: NATIONAL OR REGIONAL SOCIETIES THAT ADEQUATELY REPRESENT THOSE CONCERNED WITH SCIENTIFIC STUDIES IN THE REALM OF NEPHROLOGY AND THE ACTIVITIES ENGAGED IN CONFORM TO THE GENERAL PURPOSES OF THE ORGANIZATION. NON-VOTING CLASS.

CORPORATE MEMBERS: MAY BE EXTENDED TO AN CORPORATION,FOUNDATION, SOCIETY, OR OTHER ORGANIZATION THAT HAS CONTRIBUTED TO THE ORGANIZATION ANNUALLY A SUM DETERMINED BY THE EXECUTIVE COMMITTEE. CORPORATE MEMBERSHIP INCLUDES BENEFITS AS AUTHORIZED BY THE COUNCIL. NON-VOTING CLASS.

Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 4d (continued)

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 are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

Code: Description:

Expenses 0.

Grants Of 0.

Revenue. 0.

Form 990, Page 5, Line 4b

Foreign Countries

BE

UK

Schedule F (Form 990) Part V - Supplemental Information (continued)

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

Line Number	Explanation
	(BASED UPON BUDGET PROPOSALS) PRIOR TO PAYMENTS
	BEING RELEASED; THE PROCEDURE DIFFERS SLIGHTLY FOR
	DIFFERENT KINDS OF VISITS:
	FOR STAFF FROM EMERGING CENTER GOING TO THE SUPPORTING
	CENTERS:THE PAYMENT IS RELEASED ON ARRIVAL ONLY.
	FOR EXPERTS FROM THE SUPPORTING CENTER GOING TO THE
	EMERGING CENTER: THE PAYMENT IS BASED ON THE RECEPTION
	OF PROVEN EXPENDITURES AFTER THE VISIT HAS TAKEN
	PLACE.

Supporting Statement of:

Form 990 p 11/Line 1, column (A)

Description	Amount
WELLS FARGO BANK US $	297,497.
WELLS FARGO BANK EURO US $	53,698.
PAY PAL ACCOUNT	192.
Total	351,387.

Supporting Statement of:

Form 990 p 11/Line 4, column (A)

Description	Amount
MEMBERSHIP RECEIVABLE	33,066.
INTEREL RECEIVABLE	179,299.
DUE FROM IRS	83,969.
ACCOUNTS RECEIVABLE	655.
DUE FROM FOUNDATION	9,993.
Total	306,982.

Supporting Statement of:

Form 990 p 11/Line 9, column (A)

Description	Amount
UNADJUSTED PREPAID EXPENSES	185,447.
PREPAID FEDERAL TAX	40,000.
Total	225,447.

Supporting Statement of:

Form 990 p 11/Line 11, column (A)

Description	Amount
VANGUARD INVESTMENT ACCOUNT	8,228,183.
SCHRIER GLOBAL DEVELOPMENT FUND VANGUARD	1,258,032.
Total	9,486,215.

Supporting Statement of:

Form 990 p 11/Line 19, column (A)

Description	Amount
DEFERRED DUES REVENUE	587,998.
DEFERRED REVENUE WORLD CONFERENCE	2,550.
Total	590,548.

Supporting Statement of:

Form 990 p 11/Line 19, column (B)

Description	Amount
Deferred Revenue Dues	455,408.
Deferred Revenue Royalties	224,945.
Deferred Revenue Awards & Registration	11,314.
Due to Foudation	83,560.
Total	775,227.

Supporting Statement of:

Form 990 p 11/Line 27, column (A)

Description	Amount
UNRESTRICTED	6,544,208.
UNRESTRIBTED BOARD DESIGNATED	160,000.
Total	6,704,208.

Supporting Statement of:

Sch. A, page 3/Gifts, Grants, Fees Amt.-4

Description	Amount
CONTRIBUTIONS AND GRANTS	483,132.
MEMBERSHIP DUES	1,841,921.
Total	2,325,053.

Supporting Statement of:

Sch. A, page 3/Gross Receipts-4

Description	Amount
MEETINGS/EVENTS	805,501.
PUBLICATIONS	2,737,801.
Total	3,543,302.

Supporting Statement of:

Sch. A, page 3/Line 10a-4

Description	Amount
INTEREST AND DIVIDENDS	228,001.
Total	228,001.

Form **8868**
(Rev January 2014)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.
► Information about Form 8868 and its instructions is at *www.irs.gov/form8868.*

OMB No 1545-1709

- 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 extention 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* 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

Type or print

File by the due date for filing your return See instructions

Name of exempt organization or other filer, see instructions: INTERNATIONAL SOCIETY OF NEPHROLOGY

Employer identification number (EIN) or: 59-1776707

Number, street, and room or suite number If a P O box, see instructions.: 340 NORTH AVENUE

Social security number (SSN):

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 (other than individual)	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 ► LISA SCARFUTO

Telephone No. ► (567) 248-9731 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, 20 14, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► [X] calendar year 20 13 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

3 a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3 a**	$ 0.
b If this application is for Forms 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	**3 b**	$ 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	**3 c**	$ 0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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
(A Nonprofit Organization)

Financial Statements

For the Year Ended December 31, 2013

Table of Contents

Mears & McCullough
Certified Public Accountants

Lavinia Mears-Ruby, CPA
Jeanne McCullough-Pinney, CPA

29 South Avenue West • Cranford, NJ 07016
(908) 276-7686 • Fax (908) 276-5999
E-Mail MandMCPAs1@aol.com
http://members.aol.com/MandMCPAs1/index.html

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the
International Society of Nephrology
Cranford, New Jersey

We have audited the accompanying financial statements of the International Society of Nephrology (a non-profit organization) which are comprised of the Statement of Financial Position as of December 31, 2013, the related Statements 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 risk of material misstatement in 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 to 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.

INTERNATIONAL SOCIETY OF NEPHROLOGY
Statement of Financial Position
December 31, 2013

Assets

		2013
Current Assets		
Cash	$	356,400
Accounts Receivable		1,249,826
Prepaid Expenses		101,438
Total Current Assets		1,707,664
Permanently Restricted Investments		999,633
Temporarily Restricted Investments		627,737
Unrestricted Investments		9,344,065
Total Investments		10,971,435
Total Assets	$	12,679,099

Liabilities and Net Assets

Current Liabilities		
Accounts Payable and Accrued Expenses	$	702,364
Grants Payable		873,568
Deferred Revenue Dues		455,408
Deferred Revenue Restricted Royalties		224,945
Deferred Revenue Awards and Registration		11,314
Due to Foundation		83,560
Total Current Liabilities		2,351,159
Net Assets		
Unrestricted Operating		8,540,570
Unrestricted Board Designated		160,000
Total Unrestricted Net Assets		8,700,570
Temporarily Restricted		627,737
Permanently Restricted		999,633
Total Net Assets		10,327,940
Total Liabilities and Net Assets	$	12,679,099

See accompanying notes to the financial statements

INTERNATIONAL SOCIETY OF NEPHROLOGY
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2013

Revenue	Total Revenue	Related to Exempt Function	Unrelated Business Revenue	Investment Income
Contributions and Grants	$1,544,873	$1,544,873	$0	$0
Meetings and Events	2,675,966	2,675,966	0	0
Publications	2,622,199	2,476,721	145,478	0
Membership Dues	1,524,519	1,524,519	0	0
Investment Income:				
Dividends and Interest	215,401	0	0	215,401
Realized Gain or Loss from Investments	68,452	0	0	68,452
Total Revenue	8,651,410	$8,222,079	$145,478	$283,853

Functional Expenses	Total Expense	Program Service Expense	Management and General Expense
Grants and other assistance to organizations in the USA	$412,345	$412,345	$0
Grants and other assistance to organizations and individuals outside the USA	765,784	765,784	0
Management	1,841,797	736,719	1,105,078
Legal	4,603	0	4,603
Accounting	32,683	0	32,683
Other Services	319,161	319,161	0
Advertising and Promotion	42,523	38,271	4,252
Office Expenses	61,167	0	61,167
Information Technology	163,931	163,931	0
Travel	585,134	585,134	0
Conferences, Conventions, and Meetings	1,913,595	1,913,595	0
Interest Expense	50,822	25,411	25,411
Insurance	42,191	32,034	10,157
Merchant Bank Fees	79,615	79,615	0
Editorial Office Budgets	635,680	635,680	0
Dues & Subscriptions	668,085	668,085	0
Foreign Tax on Dividends	3,280	0	3,280
Foreign Currency Exchange	(2,631)	0	(2,631)
Other Salaries and Wages	107,100	0	107,100
Payroll Taxes	11,103	0	11,103
Research Expenses	180,000	180,000	0
Total Functional Expenses	7,917,968	$6,555,765	$1,362,203

Change in Net Assets before Unrealized Gain on Investments	733,442
Unrealized Gain on Investments	1,135,169
Change in Net Assets	1,868,611
Net Assets Beginning of Year	8,459,329
Prior Period Adjustment	0
Net Assets End of Year	$10,327,940

See accompanying notes to 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, 2013, and the changes in its net assets and cash flows in accordance with accounting principles generally accepted in the United States of America.

Mears & McCullough, CPAs

MEARS & MCCULLOUGH,CPAs
Cranford, New Jersey
June 30, 2014

INTERNATIONAL SOCIETY OF NEPHROLOGY
Statement of Cash Flows
For the Year Ended December 31, 2013

	2013
CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Assets before unrealized gain on investments	$733,442
Adjustments to Reconcile Change in Net Assets to Net Cash:	
Provided by Operating Activities:	
Realized Gain on Sale	(68,452)
Change in Assets and Liabilities:	
Increase in Receivables	(952,839)
Decrease in Due from Foundation	9,993
Decrease in Prepaid Expenses	124,010
Increase in Accounts Payable and Accrued Expenses	233,535
Increase in Grants Payable	22,243
Decrease in Deferred Dues Revenue	(132,590)
Increase in Deferred Revenue Awards and Registration	8,764
Increase in Due to Foundation	83,560
Increase in Deferred Revenue Royalties	224,945
Net Cash Provided (Used) by Operations	286,611
CASH FLOWS FROM INVESTING ACTIVITIES:	
Sale of Investments	275,277
Purchase of Investments	(556,875)
Net Cash Provided (Used) by Investing Activities	(281,598)
NET INCREASE IN CASH	5,013
Cash - Beginning of the Year	351,387
CASH - END OF YEAR	$356,400

There were no federal taxes paid during the year ended December 31, 2013.
No interest was paid during the year ended December 31, 2013.

See accompanying notes to the financial statements

INTERNATIONAL SOCIETY OF NEPHROLOGY
Notes to the Financial Statements
For the Year Ended December 31, 2013

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.

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 at the amount of $230 for a return 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. There are also prepaid federal taxes and prepaid administrative expenses.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

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.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

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 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 gain for the year ended December 31, 2013 is $3,750. 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, 2013, this investment in mutual funds invested in stocks and bonds had a fair value of $10,971,435. These investments are not FDIC insured.

NOTE C: ADVERTISING EXPENSE:

Advertising expense for the year ended December 31, 2013 was $1,033.

INTERNATIONAL SOCIETY OF NEPHROLOGY
Notes to the Financial Statements
For the Year Ended December 31, 2013

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 Internal Revenue Service, usually for three years after they are filed. In addition, the Organization's state returns are subject to examination by state taxing authorities for similar time periods.

NOTE E: INVESTMENTS:

Investments are recorded at fair value and 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. As of December 31, 2013, investments are as follows:

	Market	Cost
Mutual Funds Invested in Stocks, Bonds, and Money Market Funds which are not FDIC insured	$10,971,435	$8,800,793

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

Investment Income

	Unadjusted	1099 Adjustment	Total
Dividends	$203,834	$11,528	$215,362
Interest Income	38	0	38
Long-term Realized Gains	68,452	0	68,452
Short-term Realized Gains	8,642	(8,642)	0
Unrealized Gains	1,135,169	0	1,135,169
Foreign Tax	0	(2,886)	(2,886)
	$1,416,135	$0	$1,416,135

	Unrestricted	Temporarily Restricted	Total
Dividends	$189,322	$26,040	$215,362
Interest Income	38	0	38
Realized Gain	18,601	49,851	68,452
Foreign Tax	(2,536)	(350)	(2,886)
Subtotal	205,425	75,541	280,966
Unrealized Gains Reported in Equity	1,032,543	102,626	1,135,169
	$1,237,968	$178,167	$1,416,135

NOTE F: INCOME TAXES:

The Society 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 2007 – 2013 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 expense was 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, the Foundation pays any invoice for the Society which includes value added tax. The following individuals are officers of both the International Society of Nephrology's Board and the International Society of Nephrology Foundation:

President:	Guiseppe Remuzzi
Past President:	John Feehally
President Elect:	Adeera Levin
Secretary General:	Ricardo Correa Rotter
Treasurer:	Stuart Shankland
Executive Director:	Luca Segantini

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.

NOTE H: ENDOWMENTS (continued):

3. Unrestricted – when the funds are released from their restrictions to be used by the Society.

The investment policy of the Endowment Fund is to ensure 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 Fund for the year ended December 31, 2013:

Description	Unrestricted	Unrestricted Board Designated	Temporarily Restricted	Permanently Restricted	Total
Endowment Net Assets January 1, 2013	$13,034	$160,000	$989,162	$765,959	$1,928,155
Contributions	1,245	0	326,345	0	327,590
Expenses	0	0	(377,909)	0	(377,909)
Investment Gain	0	0	178,167	0	178,167
Adjustment	0	0	(488,028)	488,028	0
Replacement of Endowment Fund	254,354	0	0	(254,354)	0
Endowment Assets December 31, 2013	$268,633	$160,000	$627,737	$999,633	$2,056,003

Unrestricted Contributions

Miscellaneous Donations	$1,245
	$1,245

Temporarily Restricted Contributions

Schrier Fund	$ 4,052
Saving Young Lives In Africa and Asia	94,050
Kidney Health for Life	159,000
ISN-ANIO Clinical Nephrology Certificate Program	34,222
ISN Pathology Committee	-
Imagine Fund	-
ISN-Amercian Nephrology Society of Indian Origin Committee	35,021
	$ 326,345

NOTE H: ENDOWMENTS (continued):

Temporarily Restricted Expenses

Schrier Fund	$ 7
Saving Young Lives In Africa and Asia	18,233
Kidney Health For Life	315,901
ISN-ANIO Clinical Nephrology Certificate Program	7,634
ISN Pathology Committee	0
Imagine Fund	2,338
International Society of Nephrology of Indian Origin	33,796
	$ 377,909

Investments

Temporarily Restricted

Saving Young Lives in Africa and Asia	$58,517
American Nephrologists of Indian Origin	239,204
Kidney Health for Life	35,231
ISN - American Nephrologists of Indian Origin Certificate Program	26,528
ISN - Pathology Committee	954
Imagine Fund	14,036
	$374,470

Vanguard Schrier Account Temporarily Restricted

Temporarily Restricted	$4,045
Investment Gain	178,167
	$182,212

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		$999,633
Temporarily Restricted 2013 Activity	$4,045	
Temporarily Restricted	178,167	182,212
Total Balance Schrier Fund		$1,181,845

NOTE H: ENDOWMENTS (continued):

ISN - 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. The \$250,000 opening balance of this entity was classified as a permanently restricted grant. An analysis was made by the Finance Coordinator during the year ended December 31, 2013 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, 2013 is \$239,204. International Society of Nephrologists, American Nephrologists of Indian Origin Committee is owed \$25,005 by the Organization. Monies need to be transferred from the organization's Wells Fargo bank account to the Vanguard Money Market ISN-ANIO account.

International Society of Nephrology - American Nephrologists of Indian Origin

Opening Balance, January 1, 2013	$ 237,979
Receipts:	
Jai Radhakrishnan	500
Keryx-Dinner	20,000
Receipts for seminar from Paypal	300
Dinner Donations	14,221
Total Receipts	35,021
Expenses:	
Renal Division Brighman Hospital Video Production	16,000
Jai Radhakrishnan Travel for Lecture	399
Gerald Appel Travel for Lecture	920
Fellow Sponsorship Arun Kumar	6,000
ISN-ANIO Online Course	1,261
ISN-ANIO share if Dinner Costs - ASN 2013	7,470
Awards	142
Meeting Expense ASN	1,488
Conference Calls	116
Total Expenses	33,796
Ending Balance, December 31, 2013	$ 239,204

NOTE H: ENDOWMENTS (continued):

The balance in the Vanguard Investment account at December 31, 2013 is $214,199. Of this amount, $25,005 will be transferred from the Wells Fargo account to the Vanguard Money Market ISN-ANIO account.

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 2013. 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. Saving Young Lives in Africa and Asia Vanguard Account at December 31, 2013 balance is $71,451. Of this amount, $12,934 needs to be transferred from the Wells Fargo account to the Saving Young Lives Investment account. The Saving Young Lives grant is summarized as follows for the year ended December 31, 2013:

	2012	2013	Total
Income			
Restricted Grants	$ 86,500	$ 84,000	$ 170,500
Sponsorship Revenue			
Project Sponsorship	5,000	10,050	15,050
Total Sponsorship Revenue	**5,000**	**10,050**	**15,050**
Total Income	**91,500**	**94,050**	185,550
Gross Profit	**91,500**	**94,050**	185,550
Expenses:			
Project Manager	10,461	32,481	42,942
Travel Projects	40,755	3,058	43,813
Training & Education	0	39,895	39,895
Conference Calls	0	268	268
Bank Fees	0	115	115
Total Expenses	**51,216**	**75,817**	**127,033**
Net Operating Income	**40,284**	**18,233**	**58,517**
Net Income	**$40,284**	**$18,233**	**58,517**
Balance in Vanguard December 31, 2013			71,451
Amount Released from Restriction			$ (12,934)

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. Kidney Health For Life Vanguard Account at December 31, 2013 is $37,827. Of this balance, $2,596 needs to be released from restriction and transferred to the Organization's Wells Fargo account. The following summarizes the transactions in Kidney Health For Life grant for the year ended December 31, 2013:

Expenses Paid in 2013:		
Project Manager	97,320	
Travel for Staff	30,060	
Kidney Health For Life Inventory	180,000	
Refund to Arkadin	501	
ISN Fee 5%	7,980	
Bank Fee	40	
Total Expenses		315,901
Balance of Grant Temporarily Restricted as of December 31, 2013		$ 35,231

American Nephrologists of Indian Origin Clinical Nephrology Certificate Program

This grant is funded in by 50% of funds raised by American Nephrologists of Indian Origin (ANIO) members. During the year ended December 31, 2013, International Society of Nephrology ANIO established a temporarily restricted grant for a clinical nephrology certificate program. The program is intended for clinicians and pathologists. The program was initially targeted toward India in a proposed pilot program which commenced October 2012 with 30 students. The expenses are for conference expense and an award at the American Society of Nephrology Kidney Week in November 2013. The following summarizes the transactions in the ANIO for the year ended December 31, 2013:

NOTE H: ENDOWMENTS (continued):

	2012	2013	Total
Total Revenue	$18,000	$34,222	$52,222
Expenses:			
Dr. Pravin Singhal Royal India	8,518	0	8,518
Dr. Singh Gold Medallion Awards Clock	116	0	116
ANIO Share of Dinner Costs	0	7,470	7,470
Awards	0	142	142
Miscellaneous Expense	0	2	2
Shipping	0	20	20
Bank Charges	0	60	60
Total Expenses	8,634	7,694	16,328
Total Temporarily Restricted	$9,366	$26,528	$35,894

Imagine Fund

The Imagine Fund is a temporarily restricted grant in the amount of $16,374. There was $2,338 expensed for Consultant's Expense in 2013, leaving the difference of $14,036, 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.

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.

NOTE H: ENDOWMENTS (continued):

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
2014	$6,480
2015	6,600
2016	6,900
Total	$19,980

Form 990

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No 1545-0047

2013

Name of the Organization: INTERNATIONAL SOCIETY OF NEPHROLOGY

Employer Identification number: 59-1776707

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
26 BETRAM KAISIKE COUNCIL MEMBER	1.00	X						0.	0.	0.
27 PETER KERR COUNCIL MEMBER	1.00	X						0.	0.	0.
28 PROF SADAYOSHI ITO COUNCIL MEMBER	1.00	X						0.	0.	0.
29 ZHI HONG LIU COUNCIL MEMBER	1.00	X						0.	0.	0.
30 FRANCESCO LOCATELLI COUNCIL MEMBER	1.00	X						0.	0.	0.
31 SERGIO A. MEZZANO COUNCIL MEMBER	1.00	X						0.	0.	0.
32 SUSAN QUAGGIN COUNCIL MEMBER	1.00	X						0.	0.	0.
33 MAHER FOUAD RAMZY COUNCIL MEMBER	1.00	X						0.	0.	0.
34 LASLO ROSIVALL COUNCIL MEMBER	1.00	X						0.	0.	0.
35 LAURA SOLA COUNCIL MEMBER	1.00	X						0.	0.	0.
36 HARUN UR RASHID COUNCIL MEMBER	1.00	X						0.	0.	0.
37 IRMA TCHOKONELIDZE COUNCIL MEMBER	1.00	X						0.	0.	0.
38 MARCELLO TONELLI COUNCIL MEMBER	1.00	X						0.	0.	0.
39 CHIH-WEI YANG COUNCIL MEMBER	1.00	X						0.	0.	0.
40 KLAUS OLGAARD COUNCIL MEMBER	1.00	X						0.	0.	0.
41 ROBERTO PECOITS-FILHO COUNCIL MEMBER	1.00	X						0.	0.	0.