



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



2013

Open to Public
Inspection

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

► Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable	C Name of organization GEMOLOGICAL INSTITUTE OF AMERICA INC		D Employer identification number 95-3797687
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 5345 ARMADA DRIVE	Room/suite	E Telephone number (760) 603-4000
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code CARLSBAD, CA 920084602		
<input type="checkbox"/> Application pending			G Gross receipts \$ 266,857,108

F Name and address of principal officer SUSAN JACQUES 5345 ARMADA DRIVE CARLSBAD, CA 920084602	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	H(b) Are all subordinates included? If "No," attach a list (see instructions)
	H(c) Group exemption number ►

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

J Website: ► WWW GIA EDU

K Form of organization Corporation Trust Association Other ► L Year of formation 1931 M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT

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	18
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	1,236
6 Total number of volunteers (estimate if necessary)	6	24
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	652,329
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

8 Contributions and grants (Part VIII, line 1h)	Prior Year 243,742	Current Year 463,616
9 Program service revenue (Part VIII, line 2g)	145,128,544	167,113,416
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,065,250	7,812,958
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	30,859,379	22,598,698
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	180,296,915	197,988,688

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	718,959	714,843
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)	82,358,132	91,188,217
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ► 24,913		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	74,447,564	65,670,209
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	157,524,655	157,573,269
19 Revenue less expenses Subtract line 18 from line 12	22,772,260	40,415,419

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	414,066,168	399,254,206
21 Total liabilities (Part X, line 26)	114,453,334	40,520,808
22 Net assets or fund balances Subtract line 21 from line 20	299,612,834	358,733,398

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 DAVID J TEARLE SENIOR VP & CFO Type or print name and title	2014-11-14 Date
-----------	----------------------------------------------------------------------------------------	--------------------

Paid Preparer Use Only	Print/Type preparer's name SHARON ZORBACH	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00125475
	Firm's name ► DELOTTE TAX LLP			Firm's EIN ► 86-1065772	
	Firm's address ► 655 WEST BROADWAY SUITE 700 SAN DIEGO, CA 921018590			Phone no (619) 232-6500	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's missionSEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 26,927,982 including grants of \$ 714,843) (Revenue \$ 16,489,679)

EDUCATION SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

4b (Code) (Expenses \$ 111,542,090 including grants of \$) (Revenue \$ 150,147,702)

LABORATORY SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

4c (Code) (Expenses \$ 3,724,703 including grants of \$) (Revenue \$ 169,348)

RESEARCH & PUBLICATIONS SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ► 142,194,775

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?

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

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

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

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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

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

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

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

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

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

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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 XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

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

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

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

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

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

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)

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

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

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b		No
11c		No
11d	Yes	
11e	Yes	
11f	Yes	
12a		No
12b	Yes	
13	Yes	
14a	Yes	
14b	Yes	
15	Yes	
16	Yes	
17		No
18		No
19		No
20a		No
20b		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants 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	Yes	
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	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No	
26	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	No	
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	Yes	
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)	28a	No	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	Yes	
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	29	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	No	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	No	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33	Yes	
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	34	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	Yes	
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	36	No	
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	37	No	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	Yes	
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			

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	137	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	1c	Yes	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a	1,236	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	3a	Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	3b	Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a	Yes	
b If "Yes," enter the name of the foreign country HK , IN , IS , UK , JA , SF , TW , AE , TH , BE , BC See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a	No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a	No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	6b		
7 Organizations that may receive deductible contributions under section 170(c).	7a	No	
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? . . .	7b		
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	7c	No	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	7d	0	
d If "Yes," indicate the number of Forms 8282 filed during the year . . .	7e		No
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	7f		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7g		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	7h		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	8		
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? . . .	9a		
9 Sponsoring organizations maintaining donor advised funds.	9b		
a Did the organization make any taxable distributions under section 4966? . . .			
b Did the organization make a distribution to a donor, donor advisor, or related person? . . .			
10 Section 501(c)(7) organizations. Enter	10a		
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	10b		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 Section 501(c)(12) organizations. Enter	11a		
a Gross income from members or shareholders . . .	11b		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . .	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	13a		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13b		
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 . . .	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? . . .	14a	No	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b		

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

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	18	
	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			
b	Enter the number of voting members included in line 1a, above, who are independent	1b	13	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
7a	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?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes	
a	The governing body?	8b	Yes	
b	Each committee with authority to act on behalf of the governing body?	9		No
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			

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AL, AK, AR, CA, CT, FL, GA, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NY, NC, OH, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made 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	DAVID J TEARLE VP AND CFO 5345 ARMADA DRIVE CARLSBAD, CA 920084602 (760) 603-4000

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

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

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A . . .			
d Total (add lines 1b and 1c)	5,124,910	0	1,402,45

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 ►125

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
JT MAGEN & COMPANY 44 W 28TH ST NEW YORK NY 10001	CONSTRUCTION SERVICES	13,088,480
THE SHAND GROUP 1300 SANTA BARBARA ST SANTA BARBARA CA 93101	MARKETING	6,042,224
TCS AMERICA 12977 COLLECTION CENTER DR CHICAGO IL 60693	IT SERVICES	5,540,485
DLA PIPER US LLP 401 B STREET SUITE 1700 SAN DIEGO CA 921014297	LEGAL SERVICES	3,045,556

ORACLE 500 ORACLE PARKWAY REDWOOD SHORES CA 94065 IT SERVICES
2 Total number of independent contractors (including but not limited to those listed above) who received more than

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(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	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	463,616				
	g Noncash contributions included in lines 1a-1f \$		314,946				
	h Total. Add lines 1a-1f		463,616				
Program Service Revenue	Business Code						
			2a GEMOLOGICAL LABORATORY	541900	151,171,665	151,171,665	
			b TUITION & FEES	611600	15,772,403	15,772,403	
			c GEMOLOGY PUBLICATIONS	511120	169,348	169,348	
			d				
			e				
	f All other program service revenue						
	g Total. Add lines 2a-2f		167,113,416				
Other Revenue	(I) Real						
			3 Investment income (including dividends, interest, and other similar amounts)		5,470,555		5,470,555
			4 Income from investment of tax-exempt bond proceeds				
			5 Royalties		22,253,056		22,253,056
	6a Gross rents	(I) Real					
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory	(I) Securities						
			69,572,365	9,340			
			67,026,567	212,735			
			2,545,798	-203,395			
	d Net gain or (loss)		2,342,403		2,342,403		
	8a Gross income from fundraising events (not including						
	\$ _____ of contributions reported on line 1c)						
	See Part IV, line 18						
a							
b Less direct expenses	b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities	a						
See Part IV, line 19							
a							
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
	2,625,188						
b Less cost of goods sold	b	1,629,118					
c Net income or (loss) from sales of inventory		996,070	401,405	594,665			
Miscellaneous Revenue		Business Code					
11a MISCELLANEOUS REVENUE		900099	321,569	315,871	5,698		
b NET MANAGEMENT FEE		900099	52,216		52,216		
c FOREIGN EXCHANGE LOSS		900099	-1,024,213	-1,023,963	-250		
d All other revenue							
e Total. Add lines 11a-11d		-650,428					
12 Total revenue. See Instructions		197,988,688	166,806,729	652,329	30,066,014		

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	110,434	110,434		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	348,412	348,412		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	255,997	255,997		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,787,575	2,421,618	1,365,957	
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	66,773,253	61,412,230	5,339,739	21,284
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,361,340	4,753,817	605,501	2,022
9 Other employee benefits	10,214,733	8,755,075	1,459,658	
10 Payroll taxes	5,051,316	4,897,883	151,826	1,607
11 Fees for services (non-employees)				
a Management				
b Legal	3,197,656	2,868,266	329,390	
c Accounting	811,655	159,068	652,587	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	658,942		658,942	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	15,643,998	13,616,037	2,027,961	
12 Advertising and promotion	6,183,674	6,180,944	2,730	
13 Office expenses	6,698,343	6,526,599	171,744	
14 Information technology	4,896,037	4,792,218	103,819	
15 Royalties	911,750	911,750		
16 Occupancy	5,301,169	5,177,401	123,768	
17 Travel	2,895,814	2,667,128	228,686	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,684,382	1,289,276	395,106	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,851,150	6,907,258	943,892	
23 Insurance	1,762,831	1,336,196	426,635	
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 FOREIGN WITHHOLDING TAX	3,327,372	3,327,372	0	0
b MAINTENANCE	2,959,606	2,810,308	149,298	0
c				
d				
e All other expenses	885,830	669,488	216,342	
25 Total functional expenses. Add lines 1 through 24e	157,573,269	142,194,775	15,353,581	24,913
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 SheetCheck 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	18,776,106	1 17,078,928
2	Savings and temporary cash investments	39,158,823	2 11,678,414
3	Pledges and grants receivable, net	18,000	3 0
4	Accounts receivable, net	48,458,344	4 46,216,180
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	1,877,112	7 2,897,310
8	Inventories for sale or use	3,001,917	8 2,567,713
9	Prepaid expenses and deferred charges	3,096,357	9 6,257,384
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 218,296,655	
b	Less accumulated depreciation	10b 74,637,749	10c 121,300,678 143,658,906
11	Investments—publicly traded securities	119,083,899	11 107,092,550
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	59,294,932	15 61,806,821
16	Total assets. Add lines 1 through 15 (must equal line 34)	414,066,168	16 399,254,206
Liabilities			
17	Accounts payable and accrued expenses	4,573,744	17 7,744,235
18	Grants payable	18	
19	Deferred revenue	4,311,025	19 4,697,185
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	105,568,565	25 28,079,388
26	Total liabilities. Add lines 17 through 25	114,453,334	26 40,520,808
Net Assets or Fund Balances			
	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27	Unrestricted net assets	285,455,025	27 343,344,086
28	Temporarily restricted net assets	1,892,320	28 2,982,990
29	Permanently restricted net assets	12,265,489	29 12,406,322
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
30	Capital stock or trust principal, or current funds	30	
31	Paid-in or capital surplus, or land, building or equipment fund	31	
32	Retained earnings, endowment, accumulated income, or other funds	32	
33	Total net assets or fund balances	299,612,834	33 358,733,398
34	Total liabilities and net assets/fund balances	414,066,168	34 399,254,206

Part XI Reconciliation of Net AssetsCheck 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	197,988,688
2	Total expenses (must equal Part IX, column (A), line 25)	2	157,573,269
3	Revenue less expenses Subtract line 2 from line 1	3	40,415,419
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	299,612,834
5	Net unrealized gains (losses) on investments	5	6,075,639
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	12,629,506
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	358,733,398

Part XII Financial Statements and ReportingCheck 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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes

Additional Data

Software ID:
Software Version:

EIN: 95-3797687

Name: GEMOLOGICAL INSTITUTE OF AMERICA INC

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

(A) Name and Title	(B) Average hours per week (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)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee				
DONNA BAKER	39 00							679,383	0	709,977
PRESIDENT - OUTGOING	1 00	X		X						
SUSAN JACQUES	39 00			X				221,846	0	0
PRESIDENT	1 00			X						
THOMAS MOSES	39 00			X				526,347	0	36,684
SENIOR VICE PRESIDENT	1 00			X						
AMIT DHAMANI	3 00			X					0	0
GOVERNOR	0 00			X					0	0
RODNEY C EWING	3 00			X				6,000	0	0
GOVERNOR	0 00			X						
JEFFREY H FISCHER	3 00			X				3,000	0	0
GOVERNOR	0 00			X						
JOHN A GREEN	5 00			X				6,000	0	0
GOVERNOR	0 00			X						
THOMAS INSLEY	3 00			X				6,000	0	0
GOVERNOR	0 00			X						
DIONE D KENYON	4 00			X					0	0
GOVERNOR	0 00			X						
PAUL KREUTZ	3 00			X				6,000	0	0
GOVERNOR	0 00			X						
LISA LOCKLEAR	4 00			X				6,000	0	0
GOVERNOR	0 00			X						
GLENN R NORD	3 00			X				3,000	0	0
GOVERNOR	0 00			X						
BARBARA SAWREY	3 00			X				6,000	0	0
GOVERNOR	0 00			X						
JAMES P SHINEHOUSE	4 00			X					0	0
GOVERNOR	0 00			X						
HANK B SIEGEL	4 00			X				6,000	0	0
GOVERNOR	0 00			X						
ARON SUNA	4 00			X				6,000	0	0
GOVERNOR	0 00			X						
ELLIOT TANNENBAUM	3 00			X				3,000	0	0
GOVERNOR	0 00			X						
THOMAS YANG	3 00			X				4,500	0	0
GOVERNOR	0 00			X						
EPHRAIM ZION	3 00			X				3,000	0	0
GOVERNOR	0 00			X						
DAVID TEARLE	39 00			X				397,228	0	39,012
VP & CFO	1 00			X						
LINDA ELLIS	40 00			X				243,609	0	22,060
VP, CHIEF ADVMT OFFICER	0 00			X						
BEVERLY HORI	40 00			X				367,117	0	31,149
VP, EDUCATION	0 00			X						
KATHRYN KIMMEL	40 00			X				299,975	0	26,776
VP, CHIEF MKTG OFFICER	0 00			X						
MARK NECHITA	40 00			X				268,446	0	231,245
VP, HUMAN RESOURCES - OUTGOING	0 00			X						
CYNTHIA SANDERS	40 00			X				211,588	0	22,755
VP, CORP SRVCS	0 00			X						

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

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

2013**Open to Public
Inspection**Department of the
Treasury
Internal Revenue Service

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

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

GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

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

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

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

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

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

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

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

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

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

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

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

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

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

e a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated

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

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

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 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 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 for 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 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 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 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 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						
7a 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)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ►						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18
19a 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).**Facts And Circumstances Test**

Return Reference

Explanation

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No 1545-0047

2013

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

Open to Public InspectionDepartment of the Treasury
Internal Revenue Service**Name of the organization**
GEMOLOGICAL INSTITUTE OF AMERICA INC**Employer identification number**

95-3797687

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)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	Held at the End of the Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
	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.

1a 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 <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	72,894,834	67,150,391	67,584,620	61,080,217	53,275,261
b Contributions	101,175	500	172,917	50,000	268,637
c Net investment earnings, gains, and losses	10,772,013	8,319,258	-410,686	6,827,503	7,754,949
d Grants or scholarships	662,294	716,466	423,921	171,078	
e Other expenditures for facilities and programs	1,199,535	1,858,849	-158,244	39,289	
f Administrative expenses	0	0	-69,217	162,733	218,630
g End of year balance	81,906,193	72,894,834	67,150,391	67,584,620	61,080,217

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

a Board designated or quasi-endowment ► 81 390 %

b Permanent endowment ► 3 460 %

c Temporarily restricted endowment ► 15 150 %

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment. 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
1a Land		13,227,037			13,227,037
b Buildings		60,657,610	29,116,263		31,541,347
c Leasehold improvements					
d Equipment		22,904,434	15,099,800		7,804,634
e Other		121,507,574	30,421,686		91,085,888
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					143,658,906

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		
Other		
Total (Column (b) must equal Form 990, Part X, col. (B), line 12.)		

Total. (Column (b) must equal Form 990, Part X, col (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.

Total. (Column (b) must equal Form 990, Part X, col (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.

Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)

61,806,821

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.

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) **28,079,388**

28,079,388

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

Return Reference	Explanation
PART V, LINE 4	GIA USES ENDOWMENT FUNDS FOR ACTIVITIES PURSUANT TO THE INSTITUTE'S MISSION, WHICH IS SUMMARIZED IN THE RESPONSE TO PART III, ITEM 1
PART X, LINE 2	THE INSTITUTE ADOPTED ASC NO 740-10, ACCOUNTING FOR INCOME TAXES, ON JANUARY 1, 2007 AS OF THE DATE OF ADOPTION THROUGH DECEMBER 31, 2013, THE INSTITUTE HAD NO LIABILITY FOR UNRECOGNIZED TAX BENEFITS. THE INSTITUTE WOULD RECOGNIZE INTEREST AND PENALTIES RELATED TO UNCERTAIN TAX BENEFITS AS INCOME TAX EXPENSE WHEN ACCRUED AS THE INSTITUTE HAD NO LIABILITIES FOR UNCERTAIN TAX POSITIONS, THERE HAS BEEN NO ACCRUAL FOR INTEREST AND PENALTIES FOR THE YEARS ENDED DECEMBER 31, 2013 OR 2012
SCHEDULE D, PART V, LINE 1E	THESE AMOUNTS INCLUDE CHANGES IN PRESENT VALUE FOR THE YEAR

Part XIII **Supplemental Information (continued)**

Return Reference	Explanation

SCHEDULE E
(Form 990 or 990-EZ)**Schools**

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
 ► Attach to Form 990 or Form 990-EZ.
 ► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

Part I

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II

	YES	NO
1	Yes	
2	Yes	
3	Yes	
4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	
5a		No
5b		No
5c		No
5d		No
5e		No
5f		No
5g		No
5h		No
6a	Yes	
6b		No
7	Yes	

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II

5 Does the organization discriminate by race in any way with respect to

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

6a Does the organization receive any financial aid or assistance from a governmental agency?

b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Part II

7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE INSTITUTE'S BROCHURES AND APPLICATIONS ALL INCLUDE STATEMENTS OF ITS RACIAL NONDISCRIMINATION POLICY. THE INSTITUTE CUSTOMARILY DRAWS A SUBSTANTIAL PERCENTAGE OF ITS STUDENTS NATIONWIDE OR WORLDWIDE AND FOLLOWS A RACIAL NONDISCRIMINATION POLICY. ACCORDINGLY, THE NEWSPAPER OR BROADCAST PUBLICATION REQUIREMENT IS SATISFIED BY ADHERENCE TO REV. PROC. 75-50, SECTION 4 02
SCHEDULE E, PART I, LINE 6	GIA IS ACCREDITED BY ACCSC, WHICH IS RECOGNIZED BY THE US DEPARTMENT OF EDUCATION. GIA PARTICIPATES IN TITLE IV PROGRAMS. GIA ALSO ACCEPTS VETERAN'S BENEFITS FOR PROGRAMS THAT QUALIFY

2013

Open to Public
InspectionSCHEDULE F
(Form 990)

Statement of Activities Outside the United States

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

► Attach to Form 990. ► See separate instructions.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

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

Yes No

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?

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) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			-690,165
b Total from continuation sheets to Part I	1	80			40,813,353
c Totals (add lines 3a and 3b)	1	80			40,123,188

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ► 1

Schedule F (Form 990) 2013

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) SCHOLARSHIP AWARDS	EAST ASIA AND THE PACIFIC	8			56,201	TUITION REDUCTION	FMV
(2) SCHOLARSHIP AWARDS	EUROPE (INCLUDING ICELAND & GREENLAND)	5			46,105	TUITION REDUCTION	FMV
(3) SCHOLARSHIP AWARDS	MIDDLE EAST AND NORTH AFRICA	7			13,985	TUITION REDUCTION	FMV
(4) SCHOLARSHIP AWARDS	SOUTH ASIA	16			71,138	TUITION REDUCTION	FMV
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(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).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	AFTER GIA RECEIVES THE SIGNED ACCEPTANCE FORM AND THE STUDENT ENROLLS, AN AWARD LINE IS SET UP IN PEOPLESOFT TO READY THE AWARD FOR DISBURSEMENT. THE AWARD IS DISBURSED THROUGH THE PEOPLESOFT SYSTEM AS A CREDIT TO THE STUDENT'S TUITION ACCOUNT. THE FUNDS ARE NOT DISBURSED DIRECTLY TO THE STUDENT UNLESS THE PROVISIONS OF THE SCHOLARSHIP INCLUDE LIVING EXPENSES. ANY SUCH AWARD IS DISBURSED THROUGH PEOPLESOFT IN THE SAME MANNER AS OTHER FINANCIAL AID DESIGNATED FOR LIVING EXPENSES. THE INTERNATIONAL SCHOOL MUST INITIATE THE PROCESS OF TRANSFERRING FUNDS FROM GIA CARLSBAD BY SUBMITTING A WRITTEN INVOICE TO THE SCHOLARSHIP COORDINATOR AT GIA CARLSBAD. EMAIL IS ACCEPTABLE. THE INVOICE MUST INCLUDE THE SCHOLARSHIP RECIPIENT'S NAME, STUDENT NUMBER, SCHOLARSHIP AWARD AMOUNT IN LOCAL CURRENCY, NAME OF THE SCHOLARSHIP, AND COURSE ENROLLMENT INFORMATION (START DATE, COURSE NAME AND NUMBER). GIA CARLSBAD TRANSFERS THE FUNDS TO THE SCHOOL WHEN THE SCHOLARSHIP RECIPIENTS BEGIN THEIR QUALIFIED COURSE OF STUDY AT GIA INDIA, GIA ENGLAND, GIA (INTERNATIONAL) COMPANY, LTD (AKA GIA THAILAND SCHOOL), GIA HONG KONG LIMITED, GIA INSTRUMENT (TAWAN) CO (AKA GIA TAWAN SCHOOL) OR GIA MIDDLE EAST (L C C).

Additional Data

Software ID:
Software Version:
EIN: 95-3797687
Name: GEMOLOGICAL INSTITUTE OF AMERICA INC

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	SCHOLARSHIPS TO PARTICIPATE IN THE INSTITUTE'S SCHOOL PROGRAMS	56,201
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	SCHOLARSHIPS TO PARTICIPATE IN THE INSTITUTE'S SCHOOL PROGRAMS	46,105
MIDDLE EAST AND NORTH AFRICA	0	0	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	SCHOLARSHIPS TO PARTICIPATE IN THE INSTITUTE'S SCHOOL PROGRAMS	13,985

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	SCHOLARSHIPS TO PARTICIPATE IN THE INSTITUTE'S SCHOOL PROGRAMS	71,493
SUB-SAHARAN AFRICA	0	0	GRANT-MAKING	EDUCATION DELIVERY	68,213
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	SCIENTIFIC INSTRUMENT SALES	181

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
MIDDLE EAST AND NORTH AFRICA	0	0	INVESTMENT IN WHOLLY OWNED SUBSIDIARIES	WHOLLY OWNED SUBSIDIARIES	-3,371,497
EUROPE	0	0	INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES	WHOLLY OWNED SUBSIDIARIES	2,425,154
EAST ASIA AND THE PACIFIC	0	0	INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES	WHOLLY OWNED SUBSIDIARIES	4,998,094

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES	INDIRECT OWNERSHIP IN WHOLLY OWNED SUBSIDIARIES	30,655,217
SUB-SAHARAN AFRICA	0	0	INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES	WHOLLY OWNED SUBSIDIARIES	772,431
MIDDLE EAST AND NORTH AFRICA	1	80	PROGRAM SERVICES	LAB AND RESEARCH SERVICES	4,387,611

Schedule I (Form 990)

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.**

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

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.

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

Return Reference	Explanation
PART I, LINE 2	SCHOLARSHIPS - AFTER GIA RECEIVES THE SIGNED ACCEPTANCE FORM AND THE STUDENT ENROLLS, AN AWARD LINE IS SET UP IN PEOPLESOFT TO READY THE AWARD FOR DISBURSEMENT THE AWARD IS DISBURSED THROUGH THE PEOPLESOFT SYSTEM AS A CREDIT TO THE STUDENT'S TUITION ACCOUNT THE FUNDS ARE NOT DISBURSED DIRECTLY TO THE STUDENT UNLESS THE PROVISIONS OF THE SCHOLARSHIP INCLUDE LIVING EXPENSES, ANY SUCH AWARD IS DISBURSED THROUGH PEOPLESOFT IN THE SAME MANNER AS OTHER FINANCIAL AID DESIGNATED FOR LIVING EXPENSES OTHER GRANTS - GIA MAKES LIMITED GRANTS TO ORGANIZATIONS IN ORDER TO FURTHER ITS MISSION, UPON REVIEW AND APPROVED BY SENIOR EXECUTIVE MANAGEMENT
PART II, GRANTS AND OTHER ASSISTANCE	GIA REGULARLY ORGANIZES AND CONDUCTS SEMINARS FOR THE FBI AND OTHER LAW ENFORCEMENT OFFICIALS IN 2013, THE SEMINARS WERE SCHEDULED AND PLANNED, BUT THE FEDERAL GOVERNMENT SEQUESTRATION PREVENTED OFFICIALS FROM ATTENDING, SO THE SEMINARS WERE RESCHEDULED TO 2014 ADDITIONALLY, GIA WORKS WITH LAW ENFORCEMENT OFFICIALS TO FLAG ITEMS REPORTED AS LOST OR STOLEN IN 2013, WE FLAGGED 914 STOLEN GEMSTONES IN OUR DATABASE AT THE REQUEST OF LAW ENFORCEMENT AND RECOVERED 33 GEMSTONES IN CASES IN WHICH STONES WERE RESUBMITTED TO THE LABORATORY AFTER HAVE BEEN STOLEN GIA GRADED 11 DIAMONDS AT THE REQUEST OF LAW ENFORCEMENT OFFICIALS IN CONNECTION WITH CRIMINAL INVESTIGATIONS ADDITIONALLY, IN 2013, GIA AGREED TO HAVE GIA PERSONNEL SERVE AS AN EXPERT WITNESS AT THE REQUEST OF LAW ENFORCEMENT OFFICIALS FOR A PONZI SCHEME PROSECUTION IN GEORGIA, CONSULTED WITH CUSTOMS AND BORDER PROTECTION OFFICIALS AT ICE AND DEA OFFICIALS REGARDING RECOVERY OF STOLEN ITEMS, CONSULTED WITH THE INTERNAL REVENUE SERVICE REGARDING AN ALLEGATION THAT AN INDIVIDUAL WAS HIDING WEALTH IN THE FORM OF DIAMONDS AND JEWELRY, ASSISTED THE US ATTORNEY AND DEPARTMENT OF JUSTICE OFFICIALS IN RECOVERY OF STOLEN ITEMS, AND PRESENTED AT AN FBI CONFERENCE TO PROVIDE INFORMATION ON JEWELRY-RELATED CRIME AND TO DESCRIBE GIA'S LAW ENFORCEMENT SERVICES GIA PARTICIPATED IN AN AGREEMENT WITH US CUSTOMS AND BORDER PROTECTION OFFICIALS AT ICE TO MAINTAIN A DATABASE OF GEMSTONES TO FACILITATE THE EFFORTS OF TRADE AND LAW ENFORCEMENT OFFICIALS RELATED TO IDENTIFICATION OF NATURAL, TREATED, AND SYNTHETIC STONES AND COUNTRIES OF ORIGIN GIA ENCOURAGES LAW ENFORCEMENT PERSONNEL TO ENROLL IN GIA EDUCATIONAL COURSES RELATED TO THEIR OFFICIAL DUTIES AND DOES NOT CHARGE FOR SUCH ENROLLMENTS

Additional Data**Software ID:****Software Version:****EIN:** 95-3797687**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VARIOUS LAW ENFORCEMENT AGENCIES		GOVERNMENT		52,499	FMV	SEE SUPPLEMENTAL INFORMATION, PART IV	SUPPORT LAW ENFORCEMENT FUNCTION OF REDUCING THEFT, FRAUD, AND MISREPRESENTATION, PROTECTING THE GEM-CONSUMING PUBLIC

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWELERS VIGILANCE COMMITTEE 25 WEST 45TH STREET 1406 NEW YORK, NY 10036	13-1661424	501(C)(6)	14,400				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DIAMOND DEALERS CLUB INC 580 FIFTH AVENUE NEW YORK, NY 10036	13-0632945	501(C)(6)	10,000	2,590	FMV	GEMOLOGICAL TOOLS	SUPPORT OF ISRAEL DIAMOND WEEK

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DIAMOND MANUFACTURERS & IMPORTERS ASSOCIATION 580 FIFTH AVENUE SUITE 2000 NEW YORK, NY 10036	N/A		8,500				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWELERS OF AMERICA INC 120 BROADWAY NEW YORK, NY 10271	53-0246294	501(C)(6)	6,300				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WOMEN'S JEWELRY ASSOCIATION 80 WASHINGTON STREET 205 POUGHKEEPSIE, NY 12601	13-3205392	501(C)(6)	4,025				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN GEM SOCIETY 8881 W SAHARA AVENUE LAS VEGAS, NV 89117	95-1409272	501(C)(6)	3,450				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWELERS FOR CHILDREN 120 BROADWAY NEW YORK, NY 10271	13-3716474	501(C)(3)	1,500				SPONSORSHIP, SCHOLARSHIP FUND SUPPORT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN JEWELRY DESIGN COUNCIL PO BOX 965 ASHEVILLE, NC 28802	33-0815294	501(C)(3)	1,350				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INDIAN DIAMOND & COLORSTONE ASSOCIATION 56 WEST 45TH STREET 705 NEW YORK, NY 10036	13-3211019	501(C)(6)	1,200				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MINERALOGICAL SOCIETY OF AMERICA 3635 CONCORDE PKWY 500 CHANTILLY, VA 201511110	54-6044250	501(C)(3)	1,000				CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DIAMOND EMPOWERMENT FUND INC 1601 BROADWAY 12TH FLOOR NEW YORK, NY 10017	20-5967103	501(C)(3)	585				SPONSORSHIP

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARTSPLASH 7551 ESFERA STREET CARLSBAD, CA 92009	20-0489191	501(C)(3)	500				CONTRIBUTION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
24 KARAT CLUB OF SE US 10440 N CENTRAL EXPRESSWAY 210 DALLAS, TX 75231	58-1342487	501(C)(3)	50				SCHOLARSHIP FUND

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDS OF HOPE SCHOOL 3010 TAMARACK AVENUE CARLSBAD, CA 92008	41-2034367	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDS OF KATE SESSIONS 2150 BERYL STREET SAN DIEGO, CA 92109	33-0089369	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CARLSBAD HIGH SCHOOL PTSA 3557 LANCER WAY CARLSBAD, CA 92008	90-0893678	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RIVER MONTESSORI PETALUMA 3880 CYPRESS DRIVE PETALUMA, CA 94954	26-0748455	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CALAVERA HILLS MIDDLE SCHOOL PTSA 4104 TAMARACK AVENUE CARLSBAD, CA 92010	55-0871235	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTHMINSTER PRESCHOOL 4324 CLAIREMONT MESA BLVD SAN DIEGO, CA 92117	95-2240662	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BOYS & GIRLS CLUB OF CYPRESS 10161 MOODY AVE CYPRESS, CA 90630	95-2920990	501(C)(3)		355	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury
Internal Revenue ServiceFor certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
► Attach to Form 990. ► See separate instructions.► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**2013****Open to Public
Inspection**Name of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

Part I Questions Regarding Compensation**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of**a** The organization?**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	Yes	
2	Yes	
4a	Yes	
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 1A	AS PROVIDED IN THE GIA EMPLOYEE HANDBOOK, GIA PROVIDES TO ALL EMPLOYEES ON A ONE-TIME BASIS, REIMBURSEMENT UP TO \$100 OF THE EMPLOYEE'S HEALTH CLUB OR FITNESS PROGRAM MEMBERSHIP FEE GIA WILL ONLY REIMBURSE THE EMPLOYEE ONCE RECEIPTS ARE SUBMITTED THIS REIMBURSEMENT IS AVAILABLE TO ALL EMPLOYEES
PART I, LINE 4A	SEPARATION PAYMENTS WERE MADE IN 2013, BASED ON THE SEPARATION AGREEMENTS, AS FOLLOWS DONNA BAKER \$287,660 LINDA SCHOLL \$192,480 RICHARD SUMMERS \$45,115 MARK NECHITA \$7,269
PART I, LINE 7	THE BOARD OF GOVERNORS HAS THE DISCRETION TO APPROVE SPECIAL AWARDS EACH YEAR IN RECOGNITION OF TEAM CONTRIBUTIONS TO ACHIEVING ORGANIZATIONAL GOALS WITHIN EACH TEAM, AWARDS ARE ALLOCATED ACCORDING TO INDIVIDUAL EMPLOYEE PERFORMANCE MEASURES THESE AMOUNTS ARE LISTED IN SCHEDULE J, PART II, COLUMN B(II) PART II, COLUMN B(III) THE 'OTHER REPORTABLE COMPENSATION' REPORTED IN COLUMN (B)(III) CONSISTS OF THE VALUE OF GROUP TERM LIFE INSURANCE IN EXCESS OF \$50,000 AND A CASH-OUT OF EARNED PAID TIME OFF (BOTH OF WHICH WERE OFFERED TO ALL EMPLOYEES) AS WELL AS RELOCATION PAYMENTS AND SEPARATION PAYMENTS MADE FOR CERTAIN EMPLOYEES AS PROVIDED IN THEIR EMPLOYMENT AGREEMENTS PART II, COLUMN C DURING 2013, DONNA BAKER'S EMPLOYMENT AT GIA ENDED AFTER 13 YEARS AS VP & GENERAL COUNSEL AND THEN PRESIDENT & CEO MS BAKER'S SEPARATION AGREEMENT SPECIFIED SEPARATION PAYMENTS OVER AN 18-MONTH PERIOD THE AMOUNT OF SUCH SEPARATION PAYMENTS WAS APPROVED BY DISINTERESTED MEMBERS OF GIA'S BOARD OF GOVERNORS, BASED ON THE REASONED WRITTEN OPINION OF AN EXPERT THAT SUCH PAYMENTS WERE REASONABLE UNDER THE CIRCUMSTANCES THE PORTION OF SUCH SEPARATION PAYMENTS PAID TO MS BAKER IN 2013 IS REPORTED IN COLUMN B(III) THE PORTION TO BE PAID IN FUTURE YEARS IS REPORTED IN COLUMN C, EVEN THOUGH SUCH PAYMENTS ARE SEPARATION PAY, RATHER THAN FORMAL DEFERRED COMPENSATION GIA HAS NO NONQUALIFIED DEFERRED COMPENSATION PLANS OR ARRANGEMENTS WITH ANY OF ITS EMPLOYEES

Additional Data

Software ID:
Software Version:
EIN: 95-3797687
Name: GEMOLOGICAL INSTITUTE OF AMERICA INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DONNA BAKER PRESIDENT - OUTGOING	(i) 259,856 (ii) 0	0 0	419,527 0	682,740 0	27,237 0	1,389,360 0	0 0
SUSAN JACQUES PRESIDENT	(i) 166,846 (ii) 0	55,000 0	0 0	0 0	0 0	221,846 0	0 0
THOMAS MOSES SENIOR VICE PRESIDENT	(i) 421,593 (ii) 0	100,000 0	4,754 0	20,400 0	16,284 0	563,031 0	0 0
DAVID TEARLE VP & CFO	(i) 325,958 (ii) 0	70,000 0	1,270 0	20,400 0	18,612 0	436,240 0	0 0
LINDA ELLIS VP, CHIEF ADVMT OFFICER	(i) 214,620 (ii) 0	23,000 0	5,989 0	19,144 0	2,916 0	265,669 0	0 0
BEVERLY HORI VP, EDUCATION	(i) 304,743 (ii) 0	60,000 0	2,374 0	20,400 0	10,749 0	398,266 0	0 0
KATHRYN KIMMEL VP, CHIEF MKTG OFFICER	(i) 256,332 (ii) 0	40,000 0	3,643 0	20,400 0	6,376 0	326,751 0	0 0
MARK NECHITA VP, HUMAN RESOURCES - OUTGOING	(i) 249,706 (ii) 0	0 0	18,740 0	204,519 0	26,726 0	499,691 0	0 0
CYNTHIA SANDERS VP, CORP SRVCS	(i) 183,971 (ii) 0	25,000 0	2,617 0	16,812 0	5,943 0	234,343 0	0 0
RICHARD SUMMERS VP, CONT IMPROVEMENT - OUTGOING	(i) 173,685 (ii) 0	0 0	107,650 0	85,769 0	15,674 0	382,778 0	0 0
PHILLIP YANTZER VP, LABORATORY SERVICES	(i) 192,228 (ii) 0	30,000 0	973 0	18,082 0	20,289 0	261,572 0	0 0
JOHN M KING CHIEF QLTY OFFICER	(i) 189,482 (ii) 0	27,500 0	20,120 0	18,939 0	13,448 0	269,489 0	0 0
SUSAN SCHINDELAR DIR, GLOBAL MKTG	(i) 200,198 (ii) 0	26,500 0	1,920 0	18,600 0	20,609 0	267,827 0	0 0
CONNIE WEDEL DIR, GLOBAL HR	(i) 161,163 (ii) 0	66,000 0	776 0	18,197 0	2,362 0	248,498 0	0 0
MARK JULIAR DIR, GLOBAL ED COMP	(i) 103,281 (ii) 0	25,000 0	98,898 0	7,200 0	1,002 0	235,381 0	0 0
STEPHEN MORISSEAU DIR, PUBLIC RELATIONS	(i) 199,499 (ii) 0	26,500 0	1,018 0	18,480 0	19,809 0	265,306 0	0 0
LINDA SCHOLL FORMER KEY EMPLOYEE	(i) 0 (ii) 0	0 0	192,480 0	0 0	4,341 0	196,821 0	0 0

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

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

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?	
			Yes	No		

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ► \$

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Part III Grants or Assistance Benefitting Interested Persons.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SEE PART V		123,154			No
(2) SEE PART V		1,385,024			No
(3) SEE PART V		277,888			No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
SCHEDULE L, PART III	BECAUSE OF THE FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA), SCHOOLS ARE NOT REQUIRED TO IDENTIFY INTERESTED PERSONS TO WHOM THEY PROVIDE FINANCIAL ASSISTANCE ON FORM 990 IN 2013, A FAMILY MEMBER OF A LISTED PERSON QUALIFIED FOR FEDERAL FINANCIAL AID AND GIA PROVIDED A 25% MATCH AS REQUIRED UNDER THE FEDERAL FINANCIAL AID PROGRAM THE FINANCIAL AID PROVIDED WAS THE SAME AS THAT PROVIDED TO ANY OTHER SIMILARLY-SITUATED STUDENT
SCHEDULE L, PART IV	(A) NAME OF PERSON KELLY YANTZER - DIRECTOR, GLOBAL EDUCATIONAL STANDARDS (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION FAMILY MEMBER OF PHILLIP YANTZER, KEY EMPLOYEE(C) AMOUNT OF TRANSACTION \$123,154(D) DESCRIPTION OF TRANSACTION MS YANTZER IS GIA'S DIRECTOR OF GLOBAL EDUCATION STANDARDS HER COMPENSATION IS REASONABLE IN LIGHT OF THE VALUE OF HER SERVICES TO THE INSTITUTE SHE IS SUPERVISED BY, AND HER COMPENSATION LEVEL IS SET BY, GIA'S VICE PRESIDENT OF EDUCATION THE INSTITUTE STRIVES TO MAINTAIN A BOARD OF GOVERNORS COMPOSED OF OUTSTANDING INDIVIDUALS WITH VARIED BACKGROUNDS WHO ARE ABLE TO CONTRIBUTE IMPORTANTLY TO THE ACCOMPLISHMENT OF THE INSTITUTE'S EXEMPT PURPOSES THESE INCLUDE EXPERTS FROM THE FIELDS OF SCIENCE, ACADEMIA, FINANCE AND BUSINESS THE INSTITUTE IS ALSO FORTUNATE TO HAVE BEEN ABLE TO RECRUIT A NUMBER OF OUTSTANDING EXPERTS (BOTH RETIRED AND ACTIVE) IN THE VARIOUS ASPECTS OF GEMS AND JEWELRY THEREFORE, IT IS NOT SURPRISING THAT FIRMS ASSOCIATED WITH SOME OF THESE GOVERNORS HAVE PARTICIPATED IN THE INSTITUTE'S THREE EXEMPT ACTIVITIES PREVIOUSLY REPORTED TO AND APPROVED BY THE IRS EDUCATION, RESEARCH, AND GEM LABORATORY ACTIVITIES (IN ADDITION, A RELATIVELY SMALL PORTION OF THE TRANSACTIONS INVOLVED SALES OF GEMOLOGICAL INSTRUMENTS, BOOKS AND SUPPLIES WHICH HAVE BEEN REPORTED AS NONEXEMPT ACTIVITIES) SUCH PARTICIPATION BY THESE FIRMS, HOWEVER, BEGAN BEFORE THE ELECTION OF THESE INDIVIDUALS TO THE BOARD OF GOVERNORS AND REPRESENTS A TINY FRACTION OF THE TOTAL ACTIVITIES REPORTED ON FORM 990 OBVIOUSLY, TO BAR FIRMS AFFILIATED WITH BOARD MEMBERS FROM UTILIZING THE SERVICES OF THE INSTITUTE THEY HAD PREVIOUSLY ENJOYED WOULD LIKELY DEPRIVE GIA OF THE SERVICES OF COMMITTED AND TALENTED LEADERS SUCH AS THESE IN 2013, ONE FIRM ASSOCIATED WITH A MEMBER OF THE BOARD OF GOVERNORS RECEIVED A PAYMENT RELATED TO GEM LABORATORY SERVICES THE PAYMENT WAS APPROVED IN ADVANCE BY MANAGEMENT AND DISINTERESTED MEMBERS OF THE BOARD OF GOVERNORS BASED ON EXPERT OPINION THAT THE AMOUNT WAS REASONABLE THIS FIRM ALSO PAID FEES RELATED TO LABORATORY SERVICES TO GIA THE FEES PAID TO GIA WERE THE SAME AS THOSE PAID BY ANY OTHER SIMILARLY-SITUATED CLIENT THIS FIRM WAS A CLIENT OF THE GIA LABORATORY BEFORE THE AFFILIATED INDIVIDUAL BECAME A MEMBER OF THE BOARD OF GOVERNORS GOVERNOR EPHRAIM ZION AFFILIATED FIRM DEHRES LIMITED AGGREGATE AMOUNT PAID BY GIA \$1,265,256 AGGREGATE AMOUNT PAID TO GIA \$119,768 GENERAL COMMENTS MR ZION IS THE MANAGING DIRECTOR OF DEHRES LTD THE INSTITUTE UNDERSTANDS THAT MR ZION HAS AN INTEREST IN DEHRES LTD THROUGH SHARES HELD BY A FAMILY TRUST THE FOREGOING TRANSACTIONS DID NOT INVOLVE A SHARING OF THE INSTITUTE'S REVENUE ALSO IN 2013, A FIRM AFFILIATED WITH A DIFFERENT MEMBER OF THE BOARD OF GOVERNORS PAID FEES RELATED TO LABORATORY SERVICES TO GIA THE FEES PAID TO GIA WERE THE SAME AS THOSE PAID BY ANY OTHER SIMILARLY-SITUATED CLIENT THIS FIRM WAS A CLIENT OF THE GIA LABORATORY BEFORE THE AFFILIATED INDIVIDUAL BECAME A MEMBER OF THE BOARD OF GOVERNORS GOVERNOR ELLIOT TANNENBAUM AFFILIATED FIRM LEO SCHACHTER DIAMOND GROUP AGGREGATE AMOUNT PAID TO GIA \$277,888 GENERAL COMMENTS MR TANNENBAUM IS SENIOR PRINCIPAL OF LEO SCHACHTER DIAMOND GROUP THE FOREGOING TRANSACTIONS DID NOT INVOLVE A SHARING OF THE INSTITUTE'S REVENUE

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No 1545-0047

2013

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service►Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.

► Attach to Form 990.

►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.Name of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles	X	69	314,946	SALE OF COMP PROP
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (_____)				
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement		29		4

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a	No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B)	GIA IS REPORTING THE NUMBER OF CONTRIBUTIONS

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.****► Attach to Form 990 or 990-EZ.****► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.****2013****Open to Public
Inspection**

Name of the organization

GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

Return Reference	Explanation
FORM 990, PART III, LINE 1, ORGANIZATION MISSION STATEMENT	THE INSTITUTE'S MISSION AND MOST SIGNIFICANT ACTIVITIES ARE (A) OPERATING A SCHOOL PROVIDING EDUCATION AND GRANTING DIPLOMAS IN GEMOLOGY AND RELATED AREAS, (B) PROTECTING THE PUBLIC FROM MISREPRESENTATION PERTAINING TO GEMS, DETERRING GEM THEFT, ASSISTING IN THE RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, AND PROMOTING STATE-OF-THE-ART RESEARCH INTO THE TECHNIQUES BY WHICH GEMS ARE MODIFIED TECHNOLOGICALLY OR MANUFACTURED SYNTHETICALLY AND AS IMITATIONS OF GEMS, AND (C) SUPPORTING, PERFORMING, AND PUBLISHING SCIENTIFIC RESEARCH AND ANALYSIS RELATED TO GEMS AND GEMOLOGY AND LEARNING IN RELATED FIELDS

Return Reference	Explanation
FORM 990, PAGE 1, ITEM L, YEAR OF FORMATION	THE GEMOLOGICAL INSTITUTE OF AMERICA WAS ESTABLISHED IN 1931 BY ROBERT M SHIPLEY WHO INTRODUCED CORRESPONDENCE COURSES IN THE SAME YEAR. SUBSEQUENTLY, GIA CORPORATIONS WERE FORMED IN OHIO AND IN CALIFORNIA. THE CURRENT GEMOLOGICAL INSTITUTE OF AMERICA, INC ("GIA" OR "THE INSTITUTE") IS A CALIFORNIA PUBLIC BENEFIT CORPORATION, WHICH IS THE SUCCESSOR TO THE CALIFORNIA CORPORATION INITIALLY INCORPORATED IN 1982, WHICH IN TURN IS THE SUCCESSOR TO THE OHIO CORPORATION INCORPORATED IN 1943

Return Reference	Explanation
FORM 990, PAGE 1, LINE 1, ORGANIZATION MISSION STATEMENT	<p>GIA IS THE WORLD'S LARGEST AND MOST RESPECTED NONPROFIT INSTITUTE OF GEMOLOGICAL LEARNING AND RESEARCH THE INSTITUTE'S MISSION AND MOST SIGNIFICANT ACTIVITIES ARE (A) OPERATING A SCHOOL PROVIDING EDUCATION AND GRANTING DIPLOMAS IN GEMOLOGY AND RELATED AREAS, (B) PROTECTING THE PUBLIC FROM MISREPRESENTATION PERTAINING TO GEMS, DETERRING GEM THEFT, ASSISTING IN THE RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, AND PROMOTING STATE-OF-THE-ART RESEARCH INTO THE TECHNIQUES BY WHICH GEMS ARE MODIFIED TECHNOLOGICALLY OR MANUFACTURED SYNTHETICALLY AND AS IMITATIONS OF GEMS, AND (C) SUPPORTING, PERFORMING, AND PUBLISHING SCIENTIFIC RESEARCH AND ANALYSIS RELATED TO GEMS AND GEMOLOGY AND LEARNING IN RELATED FIELDS GIA OFFERS A COMPREHENSIVE GEMOLOGY CURRICULUM TAUGHT BY A FULL-TIME, PROFESSIONAL FACULTY TO REGULARLY ENROLLED STUDENTS AT ITS ON-CAMPUS FACILITIES IN CARLSBAD, CALIFORNIA AND NEW YORK CITY GIA ALSO OFFERS EXTENSIVE DISTANCE EDUCATION GIA'S RESEARCHERS UTILIZE SOPHISTICATED ANALYTICAL TECHNIQUES AND EQUIPMENT TO ADVANCE THE SCIENCE OF GEMOLOGY, AND TO DETECT SYNTHETIC AND ALTERED GEMS ITS LIBRARY AND QUARTERLY PUBLICATION, GEMS & GEMOLOGY, COLLECT AND DISSEMINATE RESEARCH ON GEMS THE GIA'S LABORATORY PROTECTS THE PUBLIC FROM MISREPRESENTATION ABOUT GEMS, DETERS GEM THEFT, AND HELPS LAW ENFORCEMENT BY TRACING STOLEN GEMS, WHILE PROMOTING STATE-OF-THE-ART RESEARCH IN 2013 AND 2014, THE ETHISPHHERE INSTITUTE, A LEADING INTERNATIONAL ORGANIZATION DEDICATED TO THE CREATION, ADVANCEMENT AND SHARING OF BEST PRACTICES IN BUSINESS ETHICS, NAMED GIA AS ONE OF THE "WORLD'S MOST ETHICAL COMPANIES"</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>EDUCATION GIA OFFERS A COMPREHENSIVE GEMOLOGY CURRICULUM AT THE INSTITUTE'S CALIFORNIA AND NEW YORK CAMPUSES, AND THROUGH INTERNATIONAL SUBSIDIARIES IN INDIA, THAILAND, HONG KONG, ENGLAND, SOUTH AFRICA, BOTSWANA, UNITED ARAB EMIRATES, AND TAIWAN, AND LICENSEES IN JAPAN, KOREA, AND RUSSIA DISTANCE EDUCATION COURSES ARE DISTRIBUTED DOMESTICALLY AND INTERNATIONALLY IN A VARIETY OF LANGUAGES IN 2013, TOTAL ENROLLMENTS WERE 15,526, COMPRISING 3,201 ON-CAMPUS, AND 12,325 DISTANCE-EDUCATION ENROLLMENTS GIA WAS AWARDED THE SCHOOL OF EXCELLENCE AWARD IN 2012 (CALIFORNIA) AND 2014 (NEW YORK) BY THE ACCREDITING COMMISSION OF CAREER SCHOOLS AND COLLEGES (ACCSC) AT THE CONCLUSION OF EACH CAMPUS' FIVE YEAR ACCREDITATION CYCLE ONLY A HANDFUL OF SCHOOLS IN THE COUNTRY QUALIFY FOR THIS HIGH HONOR GIA'S EDUCATIONAL OFFERINGS COVER THE GAMUT OF GEMOLOGY SUBJECTS, INCLUDING, BUT NOT LIMITED TO (A) THE USE OF GEMOLOGICAL INSTRUMENTS, (B) THE OPTICAL AND PHYSICAL PROPERTIES OF DIAMONDS, GEMSTONES, PEARLS AND OTHER NATURAL ORGANIC GEM MATERIALS, (C) SYNTHETIC DIAMONDS AND DIAMOND SIMULANTS, (D) DETECTION OF FRACTURE-FILLED DIAMONDS AND SYNTHETIC DIAMONDS, (E) DETERMINATION OF COLOR, CLARITY, CUT, AND CARAT WEIGHT OF DIAMONDS, (F) APPLICATION OF FTC GUIDELINES FOR JEWELRY TRANSACTIONS, (G) DETECTION OF SYNTHETIC, TREATED, IMITATION OR ASSEMBLED COLORED GEM MATERIALS, AND (H) DETECTION OF CULTURED, IMITATION, ASSEMBLED AND TREATED PEARLS A GRADUATE GEMOLOGIST (G.G.) DIPLOMA FROM GIA IS RECOGNIZED AROUND THE GLOBE AS A KEY CREDENTIAL IN THE GEMOLOGICAL WORLD IN 2003, IN RESPONSE TO A GROWING NEED FOR QUALITY SCIENCE COURSES FOR CHILDREN, GIA CREATED THE JUNIOR GEMOLOGIST PROGRAM THE JUNIOR GEMOLOGIST PROGRAM TEACHES GEMOLOGY, GEOLOGY AND MINERALOGY TO LOCAL STUDENTS AND YOUTH GROUPS, WITH INSTRUCTION PROVIDED BY THE INSTITUTE'S INSTRUCTORS AND MEMBERS OF THE GEM AND JEWELRY INDUSTRY THE MATERIAL IS PRESENTED IN AN INTERACTIVE AND SCIENTIFIC WORKSHOP THAT INCLUDES HANDS-ON TRAINING WITH GEMOLOGICAL INSTRUMENTS AND EQUIPMENT IN 2013, APPROXIMATELY 5,435 STUDENTS ATTENDED THE JUNIOR GEMOLOGIST PROGRAM GIA HOSTS A JEWELRY CAREER FAIR AND OPEN HOUSE AT ITS CAMPUSES IN CALIFORNIA AND NEW YORK ON AN ANNUAL BASIS THE EVENT IS FREE AND OPEN TO THE PUBLIC AS THE JEWELRY INDUSTRY'S LARGEST JOB FAIR, THE EVENT ALWAYS ATTRACTS THE INDUSTRY'S TOP RETAILERS, MANUFACTURERS, LABORATORIES AND WHOLESALERS INTERESTED IN HIRING GIA STUDENTS AND GRADUATES IN 2013, APPROXIMATELY 1,300 INDIVIDUALS ATTENDED THE CAREER FAIR AND OPEN HOUSE EVENTS, 500 IN CALIFORNIA AND 800 IN NEW YORK THE MISSION OF THE INSTITUTE'S RICHARD T. LIDDICOAT GEMOLOGICAL LIBRARY AND INFORMATION CENTER IN CARLSBAD, CALIFORNIA IS TO CONTINUE AS THE WORLD'S PREMIER RESOURCE FOR INFORMATION IN THE FIELDS OF GEM AND JEWELRY-RELATED STUDIES AS SUCH, THE INSTITUTE PROMOTES THE USE OF ITS RESOURCES FOR EDUCATION AND RESEARCH BY THE PUBLIC, THE GEM AND JEWELRY INDUSTRY, AND THE INSTITUTE'S STUDENTS, FACULTY AND ALUMNI THE INSTITUTE'S LIBRARY HOUSES THE WORLD'S LARGEST COLLECTION OF DIAMOND, GEM AND JEWELRY RESOURCE MATERIALS WHETHER BY PHONE, E-MAIL OR IN PERSON, THE LIBRARY STAFF SERVES SCIENTISTS, JEWELERS, GEMOLOGISTS AND STUDENTS FROM EVERY CORNER OF THE GLOBE THE EXPERT LIBRARY STAFF DRAWS UPON A GROWING COLLECTION OF OVER 15,000 VOLUMES IN ITS CIRCULATING COLLECTION, 35,000 VOLUMES IN THE RENOWNED CARTIER RARE BOOK REPOSITORY AND ARCHIVES, OVER 140,000 PHOTOGRAPHIC IMAGES, 1,800 VIDEOS/DVDS, APPROXIMATELY 700 JOURNAL AND MAGAZINE TITLES, 250 CD-ROMS AND 130 AUDIO CDS TO PROVIDE READY REFERENCE IN THE FIELDS OF GEMOLOGY AND JEWELRY THE INSTITUTE'S MUSEUM ALSO EDUCATES THE PUBLIC ON GEMS AND GEMOLOGY, DISPLAYING CUT GEMS, MINERAL SPECIMENS AND JEWELRY THE MUSEUM HAS HOSTED A SERIES OF THEMED EXHIBITS IN 2013, 8,373 GUESTS VISITED AND TOURED THE MUSEUM THROUGHOUT THE YEAR AS DISCUSSED BELOW, THE INSTITUTE PUBLISHES "GEMS & GEMOLOGY," A PEER REVIEWED JOURNAL THAT EDUCATES ITS READERSHIP ABOUT THE LATEST DISCOVERIES IN GEMOLOGY IN 2013, GIA AND THE NELSON MANDELA CENTRE OF MEMORY SIGNED A MEMORANDUM OF UNDERSTANDING TO PROVIDE FOUR ELEMENTARY SCHOOLS IN SOUTH AFRICA WITH MANDELA DAY LIBRARIES THE NEW LIBRARIES ARE FUNDED BY THE GIA ENDOWMENT, WHICH SUPPORTS EDUCATION AND SCHOLARSHIP PROGRAMS THIS COLLABORATION FURTHERS GIA'S MISSION TO PROMOTE THE HIGHEST QUALITY OF GLOBAL GEMOLOGICAL EDUCATION BY SUPPORTING CHILDHOOD LITERACY AND COMPLEMENTS GIA'S OTHER EDUCATIONAL INITIATIVES THAT TARGET OTHER AGE GROUPS</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4B	<p>LABORATORY. THE MISSION OF THE INSTITUTE'S LABORATORY IS TO PROTECT THE PUBLIC FROM MISREPRESENTATION PERTAINING TO GEMS (WHETHER INNOCENT, NEGLIGENT OR INTENTIONAL), TO DETER GEM THEFT, TO ASSIST IN RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, AND TO PROMOTE STATE-OF-THE-ART RESEARCH INTO THE TECHNIQUES BY WHICH GEMS ARE MODIFIED TECHNOLOGICALLY OR MANUFACTURED SYNTHETICALLY. THE FBI'S JEWELRY AND GEM PROGRAM HAS DESIGNATED GIA AS A PARTNER LISTED ON THE FBI WEBSITE IN COMBATING GEM THEFT. IN 2013, THE LABORATORY FLAGGED 914 STOLEN GEMSTONES IN ITS DATABASE, AND RECOVERED 33 GEMSTONES IN CASES IN WHICH STONES WERE RESUBMITTED TO THE LABORATORY AFTER HAVING BEEN STOLEN. GIA ALSO REGULARLY ASSISTS OTHER GOVERNMENT AGENCIES. IN 2013, GIA ISSUED 11 DIAMOND GRADING REPORTS FOR LAW ENFORCEMENT AGENCIES. FURTHERMORE, GIA PROVIDED SUPPORT AND INFORMATION TO THE DEPARTMENT OF HOMELAND SECURITY. THE LABORATORY FULFILLS ITS MISSION BY EXAMINING AND CLASSIFYING INDIVIDUAL GEM MATERIALS SUBMITTED TO THE GIA LABORATORY AND ITS INTERNATIONAL SUBSIDIARIES' LABORATORIES. DIAMONDS AND SYNTHETIC DIAMONDS ARE IDENTIFIED AND GRADED, WITH REPORTS ISSUED ON THEIR PRECISE IDENTIFYING FEATURES AND WITH QUALITY ASSESSMENTS ON THE 4CS: COLOR, CLARITY, CUT AND CARAT WEIGHT. COLORED GEMSTONES, SYNTHETIC COLORED STONES, PEARLS AND CULTURED PEARLS ARE IDENTIFIED, WITH REPORTS ISSUED UPON CLIENT REQUEST. THE DISTINGUISHING CHARACTERISTICS AND FEATURES OF A GIVEN GEM ARE UNIQUE TO THAT GEM IN MUCH THE SAME WAY A FINGERPRINT IS UNIQUE TO AN INDIVIDUAL PERSON. ONCE A GEM HAS BEEN SUBMITTED FOR EXAMINATION, ITS CHARACTERISTICS AND FEATURES ARE RECORDED FOR FUTURE REFERENCE IN CASE IT IS EVER RESUBMITTED, EITHER IN THE NORMAL COURSE OF EVENTS OR IN QUESTIONABLE CIRCUMSTANCES, SUCH AS WITH LOST OR STOLEN ITEMS. ADDITIONALLY, IF REQUESTED BY THE CLIENT, AN IDENTIFICATION CODE CAN BE LASER INSCRIBED UPON THE GEM. THE SUBSTANTIAL AND CONTINUOUS VOLUME OF GEM MATERIALS THAT ARE SUBMITTED FOR EXAMINATION, TOGETHER WITH THE LARGE COLLECTION OF COMPARISON GEMS ACQUIRED BY GIA, CONSTITUTE AN INVALUABLE DATABASE FOR THE RESEARCH AND PUBLIC SERVICE CONDUCTED BY THE INSTITUTE. TO MAKE THIS PUBLIC SERVICE POSSIBLE, GIA CHARGES RELATIVELY MODEST FEES THAT VARY BY THE TYPE AND SIZE OF THE GEM MATERIAL. IT SHOULD BE NOTED THAT GIA DOES NOT APPRAISE ANY GEM MATERIALS OR OTHERWISE ESTABLISH THEIR MARKET VALUE. COMMERCE IN GEMS HAS BECOME MORE GLOBAL OVER THE PAST DECADE, WITH THE RESULT THAT MANY GEM MATERIALS ARE SOLD BY FOREIGN GEM OWNERS OR DEALERS BUT ULTIMATELY FIND THEIR WAY TO THE U.S. MARKET, EITHER THROUGH WHOLESALE DISTRIBUTION OR FUTURE RESALE. MOST DIAMONDS PURCHASED IN THE U.S. HAVE BEEN MINED AND PROCESSED OUTSIDE OF THIS COUNTRY. SOME PROPORTION OF THOSE DIAMONDS HAVE HISTORICALLY NOT BEEN SUBMITTED TO GIA'S LABORATORY BECAUSE OF THE GEOGRAPHIC DISTANCE BETWEEN GIA'S LABORATORY FACILITIES IN CALIFORNIA AND NEW YORK AND THE FAR FLUNG LOCATIONS OF MINES AND DEALERS. TO ENHANCE ITS ABILITY TO PURSUE THE MISSION OF PROTECTING THE GEM PURCHASING PUBLIC, DETERRING THEFT, AND ASSISTING IN RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, GIA OPERATES LABORATORIES THROUGH ITS BRANCHES AND WHOLLY-OWNED SUBSIDIARIES IN BOTSWANA, HONG KONG, INDIA, ISRAEL, JAPAN, SOUTH AFRICA, AND THAILAND, AND GIA OPERATES AN INTAKE OFFICE OFFERING LOGISTICAL SUPPORT THROUGH ITS WHOLLY-OWNED SUBSIDIARY IN UNITED ARAB EMIRATES.</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4C	<p>RESEARCH & PUBLICATIONS THE INSTITUTE'S RESEARCHERS UTILIZE SOPHISTICATED ANALYTICAL TECHNIQUES AND SCIENTIFIC EQUIPMENT TO ADVANCE THE SCIENCE OF GEMOLOGY, INCLUDING DETECTION OF SYNTHETIC GEMS, CULTURED PEARLS AND TREATED NATURAL GEMS THE MISSION OF THE RESEARCH DEPARTMENT IS TO (1) CHARACTERIZE THE GEMOLOGICAL PROPERTIES OF GEM MATERIALS AND DEVELOP PRACTICAL WAYS TO IDENTIFY THEM, (2) UNDERSTAND THE CONDITIONS OF GEMSTONE FORMATION IN THE EARTH, AS WELL AS THE CONDITIONS OF GEM TREATMENT AND SYNTHESIS IN THE LABORATORY, AS A FURTHER BASIS FOR DEVELOPING MEANS OF GEM IDENTIFICATION, (3) INVESTIGATE THE FACTORS THAT ARE RESPONSIBLE FOR THE APPEARANCE OF DIAMONDS AND OTHER GEM MATERIALS, SO AS TO ESTABLISH METHODS TO EVALUATE THEIR QUALITY, AND (4) DESIGN AND IMPROVE INSTRUMENTS FOR GEM STONE TESTING THE INSTITUTE IS THE WORLD LEADER IN RESEARCHING THE METHODS BY WHICH GEM MATERIALS CAN BE ENHANCED IN COLOR OR CLARITY OR SYNTHESIZED IN A LABORATORY THIS RESEARCH HELPS PROTECT THE PUBLIC FROM POSSIBLE MISREPRESENTATIONS PERTAINING TO GEM MATERIALS THE INSTITUTE ACTS AS A CONSUMER ADVOCATE TO ENSURE THAT CONSUMERS, ALONG WITH RETAILERS AND WHOLESALERS, ARE FULLY APPRISED OF THE TRUE CHARACTER - NATURAL, ENHANCED, OR SYNTHETIC - OF ANY SPECIFIC GEM SINCE 2011, GIA HAS PARTICIPATED IN AN AGREEMENT WITH UNITED STATES CUSTOMS AND BORDER PROTECTION TO COLLABORATE ON ANALYSES OF GEMSTONES IN ORDER TO DETERMINE THEIR IDENTITY (NATURAL, TREATED-NATURAL OR SYNTHETIC), INDICATIONS OF COUNTRY OF ORIGIN, AND DEVELOP A DATABASE FOR INTERNATIONAL, FEDERAL, STATE, AND LOCAL LAW ENFORCEMENT THAT WILL FACILITATE TRADE AND LAW ENFORCEMENT THIS COLLABORATION HELPS TO LESSEN THE BURDENS OF GOVERNMENT TO DISSEMINATE THEIR FINDINGS, GIA RESEARCHERS SPEAK AT SEMINARS, POST DEVELOPMENTS ONLINE ON THE GIA RESEARCH WEB SITE, AND PUBLISH FREQUENTLY IN SCHOLARLY TEXTS AND JOURNALS, INCLUDING "GEMS & GEMOLOGY," GIA'S QUARTERLY SCIENTIFIC PUBLICATION GEMS & GEMOLOGY, WHICH HAS BEEN IN CONTINUOUS PUBLICATION FOR 80 YEARS, PROVIDES INFORMATION ON NEW GEM MATERIALS, GEM LOCALITIES, TREATMENT AND SYNTHESIS TECHNIQUES, AND IDENTIFICATION METHODS THE JOURNAL KEEPS STUDENTS AND PROFESSIONALS ALIKE UP-TO-DATE ON THE MOST CRITICAL TOPICS IN GEMOLOGY IN RECENT YEARS, GIA HAS PUBLISHED THREE BOOKS CONTAINING ARTICLES FROM GEMS & GEMOLOGY, ON SYNTHETIC, COLORED AND TREATED DIAMONDS THERE IS A CONSTANT DEMAND FOR BACK ISSUES BY STUDENTS, PROFESSIONALS AND HOBBYISTS RESEARCHING NUMEROUS GEMOLOGICAL SUBJECTS IN ADDITION, GIA SUMMARIZES TECHNICAL ARTICLES PUBLISHED BY GIA RESEARCHERS IN GEMS & GEMOLOGY FOR REPUBLICATION IN TRADE JOURNALS NATIONALLY AND INTERNATIONALLY, SO THE INFORMATION CAN BE BROADLY DISSEMINATED SINCE NOVEMBER 2008, THE JOURNAL HAS BEEN AVAILABLE ONLINE AS WELL AS IN PRINT BEGINNING IN 2013, GIA MADE ALL OF ITS CURRENT AND BACK ISSUES OF GEMS & GEMOLOGY AVAILABLE ONLINE AT NO COST, AS WELL AS SUPPLEMENTAL MEDIA AND DATA GIA ALSO LAUNCHED THE GEM ENCYCLOPEDIA IN 2013, WHICH MAKES DETAILED BUT USER-FRIENDLY INFORMATION ON A RANGE OF GEMSTONES AVAILABLE TO THE GENERAL PUBLIC ON ITS WEBSITE WEBSITE PAGES VIEWS FOR THE YEAR 2013 GEMS & GEMOLOGY 218,015 RESEARCH & NEWS 47,487 PUBLICATION INFORMATION FOR THE YEAR 2013 ISSUES DISTRIBUTED TO SUBSCRIBERS 4,107 CURRENT ISSUES ORDERED 1,154 BACK ISSUES ORDERED 622 TOTAL ISSUES 5,883</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE BOARD OF GOVERNORS DELEGATES THE DETAILED REVIEW AND APPROVAL OF FORM 990 TO A 990 REVIEW TEAM. THE 990 REVIEW TEAM CONSISTS OF GIA PRESIDENT / CEO AND GOVERNOR, ITS SENIOR VICE PRESIDENT AND CHIEF FINANCIAL OFFICER, ITS SENIOR VICE PRESIDENT AND CHIEF MARKETING OFFICER, ITS VICE PRESIDENT AND CORPORATE COUNSEL, GIA'S OUTSIDE COUNSEL SPECIALIZING IN NON-PROFIT AND TAX MATTERS, VICE PRESIDENT/CHIEF COMPLIANCE & ETHICS OFFICER, AND GLOBAL TAX DIRECTOR OF GIA. THE 990 REVIEW TEAM SCHEDULES A MEETING WITH THE FIRM THAT PREPARES THE FORM 990 TO CONDUCT A DETAILED REVIEW. THE FIRM RESPONDS TO ANY OUTSTANDING QUESTIONS OR CONCERNs RAISED BY THE 990 REVIEW TEAM. ONCE THE REVIEW TEAM COMPLETES ITS DETAILED REVIEW, THE FORM 990 IS AVAILABLE TO THE BOARD OF GOVERNORS PRIOR TO ITS FILING WITH THE IRS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE INSTITUTE REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICIES THROUGH ANNUAL CIRCULATION OF A CONFLICT OF INTEREST QUESTIONNAIRE, WHICH IS COMPLETED AND SIGNED BY ALL MEMBERS OF THE BOARD OF GOVERNORS, OFFICERS, AND MEMBERS OF EXECUTIVE MANAGEMENT IN ADDITION, GIA REQUIRES ALL EMPLOYEES (INCLUDING THOSE OF GIA AND ITS INTERNATIONAL AFFILIATES) TO REVIEW ITS CODE OF CONDUCT, AS IT MAY BE AUGMENTED BY GIA FROM TIME TO TIME, AND TO ACKNOWLEDGE BY SIGNATURE ADHERENCE TO ITS ETHICAL STANDARDS, INCLUDING ITS CONFLICT OF INTEREST POLICIES, AS A CONDITION OF EMPLOYMENT THE LEGAL DEPARTMENT REVIEWS CONTRACTUAL RELATIONSHIPS ENTERED INTO BY THE ORGANIZATION AND IS RESPONSIBLE FOR MONITORING CONFLICTS OF INTEREST AS REPORTED THROUGH DISCLOSURES AND BY OTHER MEANS FURTHER, IT IS INCUMBENT UPON ALL OF THE AFOREMENTIONED PARTIES TO DISCLOSE ANY CONFLICTS OF INTEREST IN THE COURSE OF THE YEAR

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD OF GOVERNORS EXECUTIVE COMMITTEE MEETS ANNUALLY IN NOVEMBER TO REVIEW THE OFFICER COMPENSATION AND TO SET THE PAY RATE FOR THE SUBSEQUENT YEAR. GIA HAS RETAINED THE SERVICES OF THE HAY GROUP, INTERNATIONAL COMPENSATION AND BENEFITS CONSULTANTS, WHICH DISTRIBUTES PERIODIC MARKET PAY COMPARISONS OF COMPARABLE JOBS TO THOSE OF GIA OFFICERS. THIS INFORMATION IS PROVIDED TO THE BOARD EXECUTIVE COMMITTEE FOR REVIEW AND USE. IN THE INTERIM YEARS BETWEEN COMPREHENSIVE MARKET STUDIES, GIA OBTAINS SUCH MARKET DATA AS AVERAGE MERIT INCREASES FROM THE HAY GROUP AND ALSO TAKES THE CPI INTO CONSIDERATION.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	GIA'S EMPLOYEE CODE OF CONDUCT, WHICH INCLUDES A SECTION ON CONFLICTS OF INTEREST, IS POSTED ON GIA'S WEBSITE. THIS CODE GOVERNS EMPLOYEES OF GIA AND ITS GLOBAL SUBSIDIARIES. FINANCIAL STATEMENTS ARE INCORPORATED INTO THE FORM 990, WHICH, OF COURSE, IS AVAILABLE TO THE PUBLIC. THE INSTITUTE'S GOVERNING DOCUMENTS ARE ALSO AVAILABLE TO THE PUBLIC UPON REQUEST.

Return Reference	Explanation
FORM 990, PART VII, SECTION A	IN 2013 BOARD MEMBERS RECEIVED A STIPEND BASED ON THE NUMBER OF MEETINGS THEY ATTENDED HOWEVER, EACH GOVERNOR HAS THE OPTION TO DECLINE THIS STIPEND

Return Reference	Explanation
FORM 990, PART XI, LINE 9	UNREALIZED FOREIGN EXCHANGE LOSS -534,392 PENSION LIABILITY ADJUSTMENT 11,513,190 EQUITY EARNINGS OF SUBS 3,908,737 DIVIDENDS FROM FOREIGN SUBS -2,258,029

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceName of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INCEmployer identification number
95-3797687**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) GIA INSTRUMENTS UK LIMITED 35 VINE STREET LONDON, ECN 2AA UK	GEMOLOGICAL INSTRUMENT SALES	UK	52	16,640	GEMOLOGICAL INSTITUTE OF AMERICA INC
(2) GIA (ISRAEL) 21 TUVAL ST HAYAHALOM BLDG 1ST FL RAMAT GAN 52522 IS	LABORATORY SERVICES	IS	3,974,170	3,315,798	GEMOLOGICAL INSTITUTE OF AMERICA INC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
						Yes
(1) GIA HOLDINGS INC 5345 ARMADA DRIVE CARLSBAD, CA 92008 33-0990032	TITLE HOLDING COMPANY FOR TAX-EXEMPT PARENT	CA	501(C)(2)		GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes
(2) GIA ENGLAND 104 GREAT RUSSELL STREET LONDON, WC1B 3LA UK	EDUCATIONAL SERVICES	UK			GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes
(3) GIA (INTERNATIONAL) COMPANY LTD U-CHU-LIANG BLDG 2ND FL 968 RAMA SILOM, BANGRAK, BANGKOK 10500 TH	EDUCATIONAL SERVICES	TH			GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes
(4) GIA INDIA 10TH FL TRADE CENTRE BANDRA KURLA BANDRA (EAST), MUMBAI, 400 051 IN	EDUCATIONAL SERVICES	IN			GIA HOLDINGS INC	Yes

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

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

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

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

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

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a	Yes	
1b		No
1c		No
1d	Yes	
1e		No
1f	Yes	
1g	Yes	
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q	Yes	
1r	Yes	
1s	Yes	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

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

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

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
SCHEDULE R, PART V	THE TRANSACTIONS REPORTED BETWEEN GIA AND THE RELATED ORGANIZATIONS LISTED ON LINES 2(1)-2(3) OF PART V INVOLVE THE PAYMENT OF ROYALTIES BY THE RELATED ORGANIZATIONS TO GIA FOR THE USE OF CERTAIN INTELLECTUAL PROPERTY. THESE RELATED ORGANIZATIONS ARE NOT TAX EXEMPT UNDER SECTION 501(C)(3) OF THE CODE, BECAUSE THEY ARE NOT LOCATED OR OPERATING IN THE UNITED STATES. HOWEVER, IF THESE ORGANIZATIONS WERE TAX EXEMPT UNDER SECTION 501(C)(3) OF THE CODE WITH THE SAME EXEMPT PURPOSES AS GIA, THESE ORGANIZATIONS WOULD HAVE NO UNRELATED BUSINESS INCOME, SINCE ALL OF THEIR INCOME AND ACTIVITIES ARE IDENTICAL IN CHARACTER TO GIA'S TAX-EXEMPT INCOME AND ACTIVITIES. ACCORDINGLY, THESE ROYALTY PAYMENTS ARE NOT TREATED AS UNRELATED BUSINESS INCOME FOR GIA UNDER SECTION 512(B)(13) OF THE CODE. THE TRANSACTIONS REPORTED BETWEEN GIA AND THE RELATED ORGANIZATIONS LISTED WITH TRANSACTION TYPE S ARE ASSOCIATED WITH THE PROVISION OF GRADING AND MANAGEMENT SERVICES BY GIA. THESE GRADING SERVICES ARE PERFORMED IN GIA'S ORDINARY COURSE OF BUSINESS AS DESCRIBED IN SCHEDULE O, PART III, LINE 4B. THE TRANSACTIONS REPORTED BETWEEN GIA AND THE RELATED ORGANIZATIONS LISTED WITH TRANSACTION TYPE R ARE ASSOCIATED WITH RESEARCH SERVICES.

Additional Data

Software ID:
Software Version:
EIN: 95-3797687
Name: GEMOLOGICAL INSTITUTE OF AMERICA INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	Yes	No
GIA INSTRUMENT (TAIWAN) CO 3F 270 NANJING EAST ROAD SEC 3 TAIPEI, 105, ROC TW	EDUCATIONAL SERVICES	TW	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	2,447,792	1,872,777	100 000 %	Yes		
GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD U-CHU-LIANG BLDG 10TH FL 968 RAM SILOM, BANGRAK, BANGKOK 10500 TH	LIMITED LABORATORY SERVICE	TH	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	7,592,419	4,050,679	100 000 %	Yes		
GIA HONG KONG LIMITED ROOM 301 3/F AON CHINA BUILDING 29 QUEEN'S ROAD CENTRAL HK	EDUCATIONAL SERVICES	HK	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	2,751,674	3,374,968	100 000 %	Yes		
GIA HONG KONG LABORATORY SERVICES CENTER LIMITED C/O ROOM 1411 NEW WORLD TOWER 16-18 QUEEN'S ROAD CENTRAL HK	LOGISTICAL SUPPORT	HK	GEMOLOGICAL INSTITUTE OF AMERICA INC	C				Yes		
GIA BELGIUM NV LANGE HERENTALSESTRAAT 20-26 B-2018 ANTWERP BE	RESEARCH SERVICES	BE	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	755,667	907,699	78 770 %	Yes		
GIA EDUCATION AND LABORATORY LIMITED SUITE 106 THE ATRIUM DIAMOND TECHN PT 67782, BL 8 INDUSTRIAL GABORONE BC	EDUCATIONAL AND LABORATORY SERVICES	BC	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	3,333,949	2,376,332	100 000 %	Yes		
GEMOLOGICAL INSTITUTE INTERNATIONAL INC 5345 ARMADA DR CARLSBAD, CA 92008 26-3688898	EDUCATIONAL AND TRAINING SERVICES	CA	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	4,133,174	2,234,641	100 000 %	Yes		
GIA INDIA LABORATORY PRIVATE LIMITED 10TH FLOOR TRADE CENTRE BANDRA KUR BANDRA (EAST), MUMBAI, 400 051 IN	LABORATORY SERVICES	IN	GIA HOLDINGS INC	C	51,700,403	58,992,208	100 000 %	Yes		
GIA MIDDLE EAST (LLC) BUILDING 6WA OFFICE 801 DUBAI AIRPORT FREE ZONE P O BOX 293800, DUBAI AE	EDUCATION AND LOGISTIC SUPPORT	AE	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	523,630	2,901,096	100 000 %	Yes		
GIA EDUCATION AND LABORATORY (PTY) LTD 512 5TH FL SA DIAMOND CENTRE JOHANNESBURG, 2001 SF	EDUCATION AND LAB SERVICES	SF	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	5,164,539	3,243,171	100 000 %	Yes		
GIA HONG KONG LABORATORY LIMITED ROOM 1411 NEW WORLD TOWER 16-18 QUEEN'S ROAD CENTRAL HK	LABORATORY SERVICE	HK	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	7,989,793	4,450,670	100 000 %	Yes		
GIA TOKYO GODO KAISHA YAMAGUCHI BLDG 7 11TH FL 19-9 TAI 4-CHOME TAITO-KU, TOKYO JA	LABORATORY SERVICE	JA	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	1,597,685	3,244,193	100 000 %	Yes		

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
GIA EDUCATION AND LABORATORY (PTY) LTD	A	449,386	FMV
GIA INDIA LABORATORY PRIVATE LIMITED	A	22,577,817	FMV
GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	A	1,209,051	FMV
GIA TOKYO GODO KAISHA	D	1,039,429	FMV
GIA INSTRUMENT (TAIWAN) CO	F	375,476	FMV
GIA HONG KONG LIMITED	G	167,192	FMV
GIA INSTRUMENT (TAIWAN) CO	G	119,155	FMV
GIA (INTERNATIONAL) COMPANY LTD	G	75,188	FMV
GIA INDIA	G	254,746	FMV
GIA HONG KONG LABORATORY LIMITED	G	274,633	FMV
GIA EDUCATION AND LABORATORY LTD	G	97,271	FMV
GIA EDUCATION AND LABORATORY (PTY) LTD	G	150,306	FMV
GIA INDIA LABORATORY PRIVATE LIMITED	G	1,318,002	FMV
GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	G	93,003	FMV
GIA INSTRUMENT (TAIWAN) CO	Q	985,932	FMV
GIA (INTERNATIONAL) COMPANY LTD	Q	392,969	FMV
GIA ENGLAND	Q	288,449	FMV
GIA HONG KONG LIMITED	Q	1,196,893	FMV
GIA INDIA	Q	238,956	FMV
GIA HONG KONG LABORATORY LIMITED	Q	214,391	FMV
GIA EDUCATION AND LABORATORY (PTY) LTD	Q	113,138	FMV
GIA INDIA LABORATORY PRIVATE LIMITED	Q	669,024	FMV
GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	Q	1,651,130	FMV
GIA BELGIUM NV	R	617,836	FMV
GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	R	601,087	FMV

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
GIA EDUCATION AND LABORATORY (PTY) LTD	S	865,573	FMV
GIA INDIA LABORATORY PRIVATE LIMITED	S	30,902,263	FMV
GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	S	819,793	FMV

Form 4562

Department of the Treasury
Internal Revenue Service (99)Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2013

Attachment
Sequence No 179

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

Name(s) shown on return GEMOLOGICAL INSTITUTE OF AMERICA INC	Business or activity to which this form relates FORM 990-T PAGE 1	Identifying number 95-3797687
-----------------------------------------------------------------	----------------------------------------------------------------------	----------------------------------

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

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8			
9 Tentative deduction Enter the smaller of line 5 or line 8	9			
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10			
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11			
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12			
13 Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ► 13	13			

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

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	28,858

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

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs		S/L		
h Residential rental property		27 5 yrs	MM	S/L		
		27 5 yrs	MM	S/L		
i Nonresidential real property		39 yrs	MM	S/L		
			MM	S/L		

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions.)		
21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	28,858
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)					25			

26 Property used more than 50% in a qualified business use

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use

	%			S/L -				
	%			S/L -				
	%			S/L -				

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

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

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?													Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners														
39 Do you treat all use of vehicles by employees as personal use?														
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?														
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)														

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					

43 Amortization of costs that began before your 2013 tax year		43
44 Total. Add amounts in column (f) See the instructions for where to report		44