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OMB No 1545-0047

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.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2014

Open to Public  
Inspection

A For the 2014 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

B Check if applicable

 Address change Name change Initial return Final return/  
terminated Amended return Application pendingC Name of organization  
HOSPICE AND PALLIATIVE  
CREDENTIALING CENTER

D Employer identification number

25-1735550

Doing business as

Number and street (or P O box if mail is not delivered to street address)

ONE PENN CENTER WEST

Room/suite

425

City or town state or province, country and ZIP or foreign postal code

PITTSBURGH PA 15276

E Telephone number

412-787-9301

F Gross receipts \$

1,784,238

F Name and address of principal officer

VIRGINIA WINGERTSAHN  
ONE PENN CENTER WEST  
PITTSBURGH

PA 15276

H(a) Is this a group return for subordinates?  Yes  NoH(b) Are all subordinates included?  Yes  No

If "No," attach a list (see instructions)

I Tax-exempt status 501(c)(3)  501(c) ( 6 )  (insert no) 4947(a)(1) or 527J Website ► [WWW.ADVANCINGEXPERTCARE.ORG](http://WWW.ADVANCINGEXPERTCARE.ORG)

H(c) Group exemption number ►

K Form of organization  Corporation  Trust  Association  Other ► L Year of formation 1993 M State of legal domicile GA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <b>TO ADVANCE EXPERT CARE IN SERIOUS ILLNESS.</b>		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	69
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
SCANNED SEP 01 2015 Net Assets or Fund Balances	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,754,015	1,647,285
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	98,825	126,905
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,164	4,351
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,859,004	1,778,541
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	22,250	122,000
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ►	1,454,769	1,533,668
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,477,019	1,655,668
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	381,985	122,873
	19 Revenue less expenses Subtract line 18 from line 12	Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	4,889,432	5,047,366
	21 Total liabilities (Part X, line 26)	252,205	319,565
	22 Net assets or fund balances Subtract line 21 from line 20	4,637,227	4,727,801

## Part II Signature Block

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

Sign Here	Signature of officer		Date
	VIRGINIA WINGERTSAHN		
Type or print name and title	DIRECTOR OF FINANCE		
Paid Preparer Use Only	Print/Type preparer's name LARRA M DANIELS, CPA	Preparer's signature LARRA M DANIELS, CPA	Date 08/10/15
		Check <input type="checkbox"/> if self-employed	PTIN P00438392
	Firm's name MICHALIK & DANIELS, INC.	Firm's EIN ► 46-1477858	
	934 WESTERN AVE	Phone no 412-322-2662	
	Firm's address PITTSBURGH, PA 15233-1720		

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

 Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2014)

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## Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission.

TO ADVANCE EXPERT CARE IN SERIOUS ILLNESS.

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 \$ 1,397,261 including grants of \$ ) (Revenue \$ )  
EXAM DEVELOPMENT, TESTING ADMINISTRATION, ANALYSIS AND ACCREDITATION OF SEVEN SEPARATE TESTING PROGRAMS.4b (Code: ) (Expenses \$ 165,353 including grants of \$ 122,000 ) (Revenue \$ )  
PROMOTION OF HOSPICE AND PALLIATIVE NURSING THROUGH GRANTS AND AWARDS.

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

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

4e Total program service expenses ► 1,562,614

## 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 X

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		X
2		X
3		X
4		
5		X
6		X
7		X
8		X
9		X
10		X
11a	X	
11b		X
11c		X
11d		X
11e		X
11f		X
12a		X
12b		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20a		X
20b		

## Part IV Checklist of Required Schedules (continued)

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

## Form 990 (2014) HOSPICE AND PALLIATIVE

25-1735550

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	10
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	
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	0
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	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
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	X
b	If "Yes," enter the name of the foreign country: ►  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5a	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
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	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	
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	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
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	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	9a	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
a	Did the sponsoring organization make any taxable distributions under section 4966?	10a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	10b	
10	<b>Section 501(c)(7) organizations.</b> Enter	11a	
a	Initiation fees and capital contributions included on Part VIII, line 12	11b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11	<b>Section 501(c)(12) organizations.</b> Enter	12b	
a	Gross income from members or shareholders	13a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	13b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13c	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	14a	X
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	14b	
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		
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year  
 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O

1a **8**

1b **8**

2 Enter the number of voting members included in line 1a, above, who are independent

2 **8**

3 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?

3 **X**

4 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?

4 **X**

5 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 **X**

6 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 **X**

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 **X**

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body?

8a **X**

b Each committee with authority to act on behalf of the governing body?

8b **X**

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

9 **X**

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

10a Did the organization have local chapters, branches, or affiliates?

10a **X**

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

10b **X**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

11a **X**

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 **X**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

12b **X**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done

12c **X**

13 Did the organization have a written whistleblower policy?

13 **X**

14 Did the organization have a written document retention and destruction policy?

14 **X**

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official

15a **X**

b Other officers or key employees of the organization

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

15b **X**

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 **X**

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

16b **X**

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website  Another's website  Upon request  Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ►

**VIRGINIA WINGERTSAHN**  
**PITTSBURGH**

**ONE PENN CENTER WEST, SUITE 425**  
**PA 15276**

**412-787-9301**

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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			
(1) KATHIE KOBLER	5.00								
PRESIDENT	0.00	X	X				0	0	0
(2) SUSAN KOFF	1.00								
PRESIDENT ELECT	0.00	X					0	0	0
(3) STEPHEN MCGOWAN	1.00								
TREASURER	0.00	X	X				0	0	0
(4) JULIE HOLMAN	1.00								
SECRETARY	0.00	X	X				0	0	0
(5) JUDY FRIEDRICHES	1.00								
DIRECTOR	0.00	X					0	0	0
(6) JULIA AUCOIN	1.00								
DIRECTOR	0.00	X					0	0	0
(7) JOYCE PALMIERI	1.00								
DIRECTOR	0.00	X					0	0	0
(8) DENISE STAHL	1.00								
PAST PRESIDENT	0.00	X					0	0	0
(9) SARA K WELSH	12.00								
CEO	0.00		X				0	0	0
(10)									
(11)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (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 director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(12)									
(13)									
(14)									
(15)									
(16)									
(17)									
(18)									
(19)									
1b Sub-total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)									

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 ► 0

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

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

## Part VIII Statement of Revenue

Check 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			
	g Noncash contributions included in lines 1a-1f	\$			
h Total. Add lines 1a-1f	►				
Program Service Revenue	2a CERTIFICATION TESTING	Busn. Code	1,647,285	1,647,285	
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f	►	1,647,285		
3 Investment income (including dividends, interest, and other similar amounts)	►	126,905			126,905
4 Income from investment of tax-exempt bond proceeds	►				
5 Royalties	►				
6a Gross rents	(i) Real	(ii) Personal			
b Less rental exps					
c Rental inc or (loss)					
d Net rental income or (loss)	►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis & sales exps					
c Gain or (loss)					
d Net gain or (loss)	►				
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c)	a				
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	7,572			
b Less. cost of goods sold	b	5,697			
c Net income or (loss) from sales of inventory	►	1,875	1,875		
Miscellaneous Revenue	Busn. Code				
11a MISCELLANEOUS		2,476			2,476
b					
c					
d All other revenue					
e Total. Add lines 11a-11d	►	2,476			
12 Total revenue. See instructions	►	1,778,541	1,649,160	0	129,381

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**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 domestic organizations and domestic governments See Part IV, line 21	122,000	122,000		
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees).				
a Management	548,594	548,594		
b Legal	15,618		15,618	
c Accounting	4,950		4,950	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	11,459	10,464	995	
13 Office expenses	11,278	2,368	8,910	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	53,379	4,377	49,002	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	858	227	631	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,517		5,517	
23 Insurance	1,250		1,250	
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 EXAMINATION DEVELOPMENT	686,814	686,814		
b EXAMINATION DEV COMMITTEE	79,458	79,348	110	
c BANK AND CREDIT CARD FEES	32,875	32,875		
d WEB EXPENSES	28,842	28,782	60	
e All other expenses	52,776	46,765	6,011	
25 Total functional expenses. Add lines 1 through 24e	1,655,668	1,562,614	93,054	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	4,651	1	388,778
	2 Savings and temporary cash investments	1,083,799	2	442,464
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,806	4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,502	8	245
	9 Prepaid expenses and deferred charges	10,200	9	19,297
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	7,423		
	b Less: accumulated depreciation	5,676	2,194	1,747
	11 Investments—publicly traded securities	3,775,940	11	4,090,322
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets	8,340	14	104,513
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	4,889,432	16	5,047,366
Liabilities	17 Accounts payable and accrued expenses	215,700	17	311,605
	18 Grants payable		18	
	19 Deferred revenue	36,505	19	7,960
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	252,205	26	319,565
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	4,637,227	27	4,727,801
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	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	4,637,227	33	4,727,801
	34 Total liabilities and net assets/fund balances	4,889,432	34	5,047,366

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	1,778,541
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,655,668
3 Revenue less expenses. Subtract line 2 from line 1	3	122,873
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,637,227
5 Net unrealized gains (losses) on investments	5	-32,299
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,727,801

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <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	<input checked="" type="checkbox"/>
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	

Form 990 (2014)

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

OMB No. 1545-0047

**2014**Open to Public  
Inspection► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**HOSPICE AND PALLIATIVE  
CREDENTIALING CENTER**

Employer identification number

**25-1735550****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 value of contributions to (during year)		
3 Aggregate value of 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  No6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No**Part II Conservation Easements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

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

Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 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  
b Total acreage restricted by conservation easements  
c Number of conservation easements on a certified historic structure included in (a)  
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

	Held at the End of the Tax Year
2a	
2b	
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 Revenue included in Form 990, Part VIII, line 1 ► \$  
b Assets included in Form 990, Part X ► \$

## Schedule D (Form 990) 2014 HOSPICE AND PALLIATIVE

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

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

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange programs  
 e  Other

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

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

## Part IV Escrow and Custodial Arrangements.

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

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.

c Beginning balance  
 d Additions during the year  
 e Distributions during the year  
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

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

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

(i) unrelated organizations  
 (ii) related organizations

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

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

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				
b Buildings				
c Leasehold improvements				
d Equipment		7,423	5,676	1,747
e Other				

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

1,747

Schedule D (Form 990) 2014 **HOSPICE AND PALLIATIVE**

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**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

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.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

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.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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

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

	1	
	2a	
	2b	
	2c	
	2d	
	2e	
	3	
	4a	
	4b	
	4c	
	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.

Schedule D (Form 990) 2014 **HOSPICE AND PALLIATIVE**  
**Part XIII Supplemental Information (continued)**

**25-1735550**

**Page 5**

**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.

Department of the Treasury  
Internal Revenue Service
**2014**  
**Open to Public  
Inspection**

OMB No 1545-0047

**HOSPICE AND PALLIATIVE  
CREDENTIALLING CENTER**
**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?

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. 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.		
						(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	<b>HOSPICE AND PALLIATIVE NURSES END.</b> PENN CENTER WEST ONE, SUITE #425 PITTSBURGH PA 15276	25-1813944	3	120,000				<b>OPERATING EXPENSES</b>
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

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

► 1

► 0

Schedule I (Form 990) (2014)

**25-1735550****Schedule I (Form 990) (2014) HOSPICE AND PALLIATIVE****Page 2****Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.****Part III can be duplicated if additional space is needed.**

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

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS**

THE ORGANIZATION MONITORS THE USE OF GRANT FUNDS THROUGH REPORTS RECEIVED  
FROM GRANTEEES.

SCHEDULE O  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service

## Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2014

Open to Public  
Inspection

Name of the organization

HOSPICE AND PALLIATIVE  
CREDENTIALING CENTEREmployer identification number  
25-1735550

## FORM 990, PART I, LINE 6

BOARD MEMBERS ARE VOLUNTEERS; ALSO, VOLUNTEERS FOR EXAM  
DEVELOPMENT, SITUATIONAL JUDGEMENT COMMITTEE, ROLE DELINIATION STUDIES AND  
DISCIPLINARY REVIEW.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
ALL BOARD MEMBERS RECEIVE A COPY OF THE FORM 990 FOR REVIEW AND APPROVAL  
PRIOR TO FILING THE TAX RETURN.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
ANNUALLY THE BOARD OF DIRECTORS AND MANAGEMENT ARE REQUIRED TO SIGN A  
CONFLICT OF INTEREST STATEMENT.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
N/A

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
N/A

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
UPON REQUEST

FORM 990, PART XI, LINE 9 - RECONCILIATION OF CHANGES - OTHER  
COST OF GOODS SOLD REPORTED ON PAGE 1, LINE 10B, FORM 990 \$ 0  
COST OF GOOD SOLD REPORTED ON PAGE 1, LINE 10B, FORM 990 \$ 0

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>Prior MACRS:</b>										
1 COMPUTER		12/31/05	1,310			1,310	5	HY S/L	1,310	0
						1,310			1,310	0
<b>Other Depreciation:</b>										
2 COMPUTER		7/19/07	2,367			2,367	5	MO S/L	2,367	0
3 DELL DESKTOP		12/22/08	1,516			1,516	5	MO S/L	1,516	0
4 Dell HP 4440 Laptop		12/18/13	2,231			2,231	5	MO S/L	37	446
Total Other Depreciation			6,114			6,114			3,920	446
Total ACRS and Other Depreciation			6,114			6,114			3,920	446
<b>Amortization:</b>										
7 SOCIOUS PLATFORM		11/01/14	1,650			1,650	5	MO Amort	0	55
8 LEARNING BUILDER		11/01/14	99,594			99,594	5	MO Amort	0	3,320
5 Learning Builder Software		12/06/13	3,000			3,000	5	MO Amort	50	600
6 Microsoft 365 Software		12/18/13	5,481			5,481	5	MO Amort	91	1,096
			109,725			109,725			141	5,071
Grand Totals			117,149			117,149			5,371	5,517
Less: Dispositions and Transfers			0			0			0	0
Less: Start-up/Org Expense			0			0			0	0
Net Grand Totals			117,149			117,149			5,371	5,517

## AMT Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>Prior MACRS:</b>										
1 COMPUTER		12/31/05	<u>1,310</u>			<u>1,310</u>	5	HY S/L	<u>1,310</u>	<u>0</u>
			<u>1,310</u>			<u>1,310</u>			<u>1,310</u>	<u>0</u>
<b>Other Depreciation:</b>										
2 COMPUTER		7/19/07	<u>2,367</u>			<u>2,367</u>	5	MO S/L	<u>2,367</u>	<u>0</u>
3 DELL DESKTOP		12/22/08	<u>1,516</u>			<u>1,516</u>	5	MO S/L	<u>1,516</u>	<u>0</u>
4 Dell HP 4440 Laptop		12/18/13	<u>2,231</u>			<u>2,231</u>	5	MO S/L	<u>37</u>	<u>446</u>
Total Other Depreciation			<u>6,114</u>			<u>6,114</u>			<u>3,920</u>	<u>446</u>
Total ACRS and Other Depreciation			<u>6,114</u>			<u>6,114</u>			<u>3,920</u>	<u>446</u>
Grand Totals			<u>7,424</u>			<u>7,424</u>			<u>5,230</u>	<u>446</u>
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Net Grand Totals			<u>7,424</u>			<u>7,424</u>			<u>5,230</u>	<u>446</u>

NBCHPN HOSPICE AND PALLIATIVE

25-1735550

FYE: 12/31/2014

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**Depreciation Adjustment Report****All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
Page 1	1	1	COMPUTER	0	0	0

Asset	Description	Date In Service	Cost	Tax	AMT
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**Prior MACRS:**

1	COMPUTER	12/31/05	1,310	0	0
			1,310	0	0
			<hr/>	<hr/>	<hr/>

**Other Depreciation:**

2	COMPUTER	7/19/07	2,367	0	0
3	DELL DESKTOP	12/22/08	1,516	0	0
4	Dell HP 4440 Laptop	12/18/13	2,231	447	447
	<b>Total Other Depreciation</b>		<b>6,114</b>	<b>447</b>	<b>447</b>
	<b>Total ACRS and Other Depreciation</b>		<b><hr/></b>	<b><hr/></b>	<b><hr/></b>

**Amortization:**

7	SOCIOUS PLATFORM	11/01/14	1,650	330	330
8	LEARNING BUILDER	11/01/14	99,594	19,919	19,919
5	Learning Builder Software	12/06/13	3,000	600	600
6	Microsoft 365 Software	12/18/13	5,481	1,097	1,097
			<hr/>	<hr/>	<hr/>
	<b>Grand Totals</b>		<b>109,725</b>	<b>21,946</b>	<b>21,946</b>
			<hr/>	<hr/>	<hr/>
			<b>117,149</b>	<b>22,393</b>	<b>22,393</b>

Form 990		Two Year Comparison Report		
		For calendar year 2014, or tax year beginning _____, ending _____		2013 & 2014
Name <b>HOSPICE AND PALLIATIVE CREDENTIALING CENTER</b>		Taxpayer Identification Number <b>25-1735550</b>		
<b>Revenue</b>	1. Contributions, gifts, grants	2013	2014	Differences
	2. Membership dues and assessments	1.		
	3. Government contributions and grants	2.		
	4. Program service revenue	3.		
	5. Investment income	4. <b>1,754,015</b>	<b>1,647,285</b>	<b>-106,730</b>
	6. Proceeds from tax exempt bonds	5. <b>98,825</b>	<b>126,905</b>	<b>28,080</b>
	7. Net gain or (loss) from sale of assets other than inventory	6.		
	8. Net income or (loss) from fundraising events	7.		
	9. Net income or (loss) from gaming	8.		
	10. Net gain or (loss) on sales of inventory	9.		
	11. Other revenue	10. <b>5,394</b>	<b>1,875</b>	<b>-3,519</b>
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>11. 770</b>	<b>2,476</b>	<b>1,706</b>
	<b>12. <u>1,859,004</u></b>	<b>1,778,541</b>	<b>-80,463</b>	
<b>Expenses</b>	13. Grants and similar amounts paid	2013	2014	Differences
	14. Benefits paid to or for members	13. <b>22,250</b>	<b>122,000</b>	<b>99,750</b>
	15. Compensation of officers, directors, trustees, etc	14.		
	16. Salaries, other compensation, and employee benefits	15.		
	17. Professional fundraising fees	16.		
	18. Other professional fees	17. <b>461,744</b>	<b>569,162</b>	<b>107,418</b>
	19. Occupancy, rent, utilities, and maintenance	18.		
	20. Depreciation and Depletion	19. <b>481</b>	<b>5,517</b>	<b>5,036</b>
	21. Other expenses	20. <b>992,544</b>	<b>958,989</b>	<b>-33,555</b>
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>21. <u>1,477,019</u></b>	<b>1,655,668</b>	<b>178,649</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>22. 381,985</b>	<b>122,873</b>	<b>-259,112</b>
		<b>23. <u>1,859,004</u></b>	<b>1,778,541</b>	<b>-80,463</b>
<b>Other Information</b>	24. Total exempt revenue	2013	2014	Differences
	25. Total unrelated revenue	24. <b>1,859,004</b>	<b>1,778,541</b>	<b>-80,463</b>
	26. Total excludable revenue	25. <b>1,859,004</b>	<b>1,778,541</b>	<b>-80,463</b>
	27. Total assets	26. <b>4,889,432</b>	<b>5,047,366</b>	<b>157,934</b>
	28. Total liabilities	27. <b>252,205</b>	<b>319,565</b>	<b>67,360</b>
	29. Retained earnings	28. <b>4,637,227</b>	<b>4,727,801</b>	<b>90,574</b>
	30. Number of voting members of governing body	29. <b>10</b>	<b>8</b>	
	31. Number of independent voting members of governing body	30. <b>10</b>	<b>8</b>	
	32. Number of employees	31. <b>0</b>	<b>0</b>	
	33. Number of volunteers	32. <b>72</b>	<b>69</b>	

Form **990****2014**

Name	HOSPICE AND PALLIATIVE CREDENTIALLING CENTER	Tax Return History				
		2010	2011	2012	2013	2014
Contributions, gifts, grants						
Membership dues			1,735,199	1,754,015	1,647,285	
Program service revenue						
Capital gain or loss						
Investment income			81,381	98,825	126,905	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)			2,046	6,164	4,351	
Other revenue			1,818,626	1,859,004	1,778,541	
<b>Total revenue</b>			20,000	22,250	122,000	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc						
Other compensation						
Professional fees			461,744	569,162		
Occupancy costs			561	481	5,517	
Depreciation and depletion			1,467,458	992,544	958,989	
Other expenses			1,488,019	1,477,019	1,655,668	
<b>Total expenses</b>			330,607	381,985	122,873	
<b>Excess or (Deficit)</b>						
Total exempt revenue			1,818,626	1,859,004	1,778,541	
Total unrelated revenue						
Total excludable revenue			1,818,626	1,859,004	1,778,541	
Total Assets			4,301,648	4,889,432	5,047,366	
Total Liabilities			174,175	252,205	319,565	
Net Fund Balances			4,127,473	4,637,227	4,727,801	

## Federal Statements

### Taxable Interest on Investments

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
INTEREST	\$ 46,447				14	
TOTAL	\$ 46,447					

### Taxable Dividends from Securities

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
DIVIDENDS	\$ 49,632				14	
TOTAL	\$ 49,632					

NBCHPN HOSPICE AND PALLIATIVE  
25-1735550  
FYE: 12/31/2014

**Federal Statements**

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**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
MEMBERSHIP DUES	\$ 24,014	\$ 22,595	\$ 1,419	\$
CERTIFICATION AND AWARDS	17,398	17,398		
EXHIBIT	6,706	6,706		
MISCELLANEOUS BOARD EXPEN	4,658	66	4,592	
TOTAL	\$ 52,776	\$ 46,765	\$ 6,011	\$ 0

Form 4562

## Depreciation and Amortization

OMB No 1545-0172

Department of the Treasury  
Internal Revenue Service (99)

## (Including Information on Listed Property)

2014

► Attach to your tax return.

Attachment  
Sequence No 179

Name(s) shown on return

HOSPICE AND PALLIATIVE  
CREDENTIALING CENTERIdentifying number  
25-1735550

Business or activity to which this form relates

## INDIRECT DEPRECIATION

## 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 2013 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 2015. Add lines 9 and 10, less line 12		► 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	446

## 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 2014	17	0
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	► <input type="checkbox"/>	

## Section B—Assets Placed in Service During 2014 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 2014 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	446
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	

For Paperwork Reduction Act Notice, see separate instructions.

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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-				
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) 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?	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										

**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? 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 the 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											
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No

**Part VI Amortization**

(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 2014 tax year (see instructions)					
SEE STATEMENT 1					
		101,244			3,375
43 Amortization of costs that began before your 2014 tax year					
44 Total. Add amounts in column (f). See the instructions for where to report					
			43		1,696
			44		5,071

NBCHPN HOSPICE AND PALLIATIVE  
25-1735550  
FYE: 12/31/2014

**Federal Statements**

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**Statement 1 - Form 4562. Line 42 - Amortization**

Description	Amortization Beg Date	Amortizable Amount	Code Section	Period / Percent	Current Year Amortization
					\$
SOCIOUS PLATFORM	11/01/14	\$ 1,650		5.0	\$ 55
LEARNING BUILDER	11/01/14	99,594		5.0	3,320
<b>TOTAL</b>		<b>\$ 101,244</b>			<b>\$ 3,375</b>