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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.

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning , 2014, and ending ,	
B Check if applicable	C Name of organization <u>National Board for Respiratory Care, Inc.</u>
☐ Address change	Doing business as
☐ Name change	Number and street (or P O box if mail is not delivered to street address) Room/suite
☐ Initial return	<u>18000 W. 105th Street</u>
☐ Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code
☐ Amended return	<u>Olathe</u> <u>KS 66061-7543</u>
☐ Application pending	F Name and address of principal officer
	<u>Gary A Smith 18000 W 105th St Olathe KS 66061-7543</u>
I Tax-exempt status	☒ 501(c)(3) ☐ 501(c) (<u>6</u>) (insert no) ☐ 4947(a)(1) or ☐ 527
J Website: ▶ <u>www.nbrc.org</u>	H(a) Is this a group return for subordinates? ☐ Yes ☒ No
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	H(b) Are all subordinates included? If 'No,' attach a list (see instructions) ☐ Yes ☐ No
L Year of formation <u>1960</u>	H(c) Group exemption number ▶
M State of legal domicile <u>IL</u>	
G Gross receipts \$ <u>12,111,439.</u>	

Part I Summary	
1 Briefly describe the organization's mission or most significant activities <u>Credentialing of Respiratory Therapists</u>	
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 30
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 30
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 40
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 40,261.
7b Net unrelated business taxable income from Form 990-T, line 34	7b 37,651.
Revenue	
8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,290,757. Current Year 1,328,855.
9 Program service revenue (Part VIII, line 2g)	7,839,815. 8,568,412.
10 Investment income (Part VIII, column (A), lines 3-4, and 7d)	430,104. 442,278.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22,413. 49,841.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,583,089. 10,389,386.
Expenses	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	18,000. 15,000.
14 Benefits paid to or for members (Part IX, column (A), line 4)	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	602,313. 601,226.
16a Professional fundraising fees (Part IX, column (A), line 11e)	
16b Total fundraising expenses (Part IX, column (D), line 25) ▶	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,086,335. 6,412,716.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,706,648. 7,028,942.
19 Revenue less expenses Subtract line 18 from line 12	2,876,441. 3,360,444.
Net Assets or Fund Balances	
20 Total assets (Part X, line 16)	Beginning of Current Year 32,117,442. End of Year 36,103,213.
21 Total liabilities (Part X, line 26)	2,242,214. 2,121,447.
22 Net assets or fund balances Subtract line 21 from line 20	29,875,228. 33,981,766.

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 <u>Gary A. Smith</u> Date <u>6/25/2015</u>
	Type or print name and title <u>Gary A. Smith</u> Chief Executive Officer
Paid Preparer Use Only	Print/Type preparer's name <u>Scott M. Hermansen, CPA</u> Preparer's signature <u>Scott M. Hermansen CPA</u> Date <u>6-25-15</u> Check ☐ if self-employed PTIN <u>P00865910</u>
	Firm's name ▶ <u>Applied Measurement Professionals, Inc.</u> Firm's EIN ▶ <u>48-0940267</u>
	Firm's address ▶ <u>18000 W. 105th Street</u> Phone no <u>(913) 895-4600</u>
	<u>Olathe</u> <u>KS 66061-7543</u>

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

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

TEEA0101 05/28/14

Form 990 (2014)

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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 missionCredentialing of Respiratory Therapists**2** Did the organization undertake any significant program services during the year which were not listed on the priorForm 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**4 a** (Code) (Expenses \$ including grants of \$) (Revenue \$)Development and administration of examinations for 40,000 candidates. The
examinations are Certified Respiratory Therapists, Neonatal/Pediatric Respiratory Care
Specialists, Registered Pulmonary Function Technologists, Registered Respiratory
Therapists, Sleep Disorder Specialists, Certified Pulmonary Function Technologists
and Adult Critical Care Specialist.**4 b** (Code) (Expenses \$ including grants of \$) (Revenue \$)Publish an annual directory for 40,000 respiratory therapy professionals. These
practitioners also get an electronic newsletter to help keep them informed regarding
changes in this field of medicine.**4 c** (Code) (Expenses \$ including grants of \$) (Revenue \$)**4 d** Other program services (Describe in Schedule O)

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

4 e Total program service expenses ▶

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4	NA
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	NA

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? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	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? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		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? <i>If 'Yes,' complete Schedule J</i>	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? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	NA	
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	NA	
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	NA	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>	NA	
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>	NA	
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? <i>If 'Yes,' complete Schedule L, Part II</i>		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? <i>If 'Yes,' complete Schedule L, Part III</i>		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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		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? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	NA	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Form 990 (2014)

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
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1 a 16		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1 c	X	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2 a 0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b NA		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a	X	
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. 3 b	X	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
b If 'Yes,' enter the name of the foreign country: NA See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c	NA	
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b	NA	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b	NA	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d NA		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g	NA	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h	NA	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8	NA	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9 a	NA	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b	NA	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12. 10 a NA		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10 b NA		
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders. 11 a NA		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11 b NA		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a	NA	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b NA		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13 a	NA	
Note. See the instructions for additional information the organization must report on Schedule O		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13 b NA		
c Enter the amount of reserves on hand. 13 c NA		
14 a Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. 14 b	NA	

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

		Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year	30		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
1 b Enter the number of voting members included in line 1a, above, who are independent	30		
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?			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			X
6 Did the organization have members or stockholders?		X	
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X	
7 b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a The governing body?		X	
b Each committee with authority to act on behalf of the governing body?		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		X	

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?		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?		NA
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	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	X	
b Other officers or key employees of the organization		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		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?		NA

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ Kansas

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 ▶

Scott M. Hermansen 18000 W 105th Street Olathe KS 66061-7543 (913) 895-4600

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Carl F Haas President	10.00	X		X				0.	0.	0.
(2) Alan L Plummer Vice President	3.00	X		X				0.	0.	0.
(3) Linda A Napoli Secretary	3.00	X		X				0.	0.	0.
(4) Robert A Balk Treasurer	3.00	X		X				0.	0.	0.
(5) Gary A. Smith Chief Executive Officer	40.00				X			150,000.	863,941.	0.
(6) Glenna L Tinney Public Advisor	3.00	X						0.	0.	0.
(7) Katherine L Fedor Trustee	3.00	X						0.	0.	0.
(8) Theodora K Nicholau Trustee	3.00	X						0.	0.	0.
(9) Gregg L Ruppel Trustee	3.00	X						0.	0.	0.
(10) Sherry L Barnhart Trustee	3.00	X						0.	0.	0.
(11) Susan B Blonshine At Large member	3.00	X						0.	0.	0.
(12) Todd G Bocklage Trustee	3.00	X						0.	0.	0.
(13) Suzanne Bolliq Trustee	3.00	X						0.	0.	0.
(14) William W Burqin Jr Trustee	3.00	X						0.	0.	0.

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Form 990 (2014)

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 trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Robin J. Elwood Trustee	3.00	X						0.	0.	0.
(16) Hyacinth M. Johnson Trustee	3.00	X						0.	0.	0.
(17) Robert L. Joyner Jr. At Large Member	3.00	X						0.	0.	0.
(18) David A. Kaminsky Trustee	3.00	X						0.	0.	0.
(19) Carl A. Kaplan Trustee	3.00	X						0.	0.	0.
(20) David C. Levin Trustee	3.00	X						0.	0.	0.
(21) Robert A. May Trustee	3.00	X						0.	0.	0.
(22) Omid G. Moayed Trustee	3.00	X						0.	0.	0.
(23) Carl D. Mottram Trustee	3.00	X						0.	0.	0.
(24) Donald S. Prough Trustee	3.00	X						0.	0.	0.
(25) Robert A. Sinkin Trustee	3.00	X						0.	0.	0.
1 b Sub-total.								150,000.	863,941.	0.
c Total from continuation sheets to Part VII, Section A								187,293.	1,038,111.	0.
d Total (add lines 1b and 1c)								337,293.	1,902,052.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

	Yes	No
3		X

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

4	X	
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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 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	1 a Federated campaigns	1 a				
	b Membership dues	1 b 1,328,855.				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,328,855.			
Program Service Revenue		Business Code				
	2 a Continuing Competency Program	541900	542,960.	542,960.	0.	0.
	b Examinations	541900	8,025,452.	8,025,452.	0.	0.
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		8,568,412.			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		443,805.	0.	0.	443,805.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real 1,050,000.				
	b Less rental expenses	1,009,739.				
	c Rental income or (loss)	40,261.				
	d Net rental income or (loss)		40,261.	0.	40,261.	0.
	7 a Gross amount from sales of assets other than inventory	(i) Securities 693,672.				
	b Less cost or other basis and sales expenses	695,199.				
	c Gain or (loss)	-1,527.				
	d Net gain or (loss)		-1,527.	0.	0.	-1,527.
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities See Part IV, line 19.	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a 26,695.				
b Less cost of goods sold	b 17,115.					
c Net income or (loss) from sales of inventory		9,580.	0.	0.	9,580.	
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		10,389,386.	8,568,412.	40,261.	451,858.	

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.	15,000.			
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.	150,000.			
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.	240,197.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	103,365.			
9 Other employee benefits.	67,693.			
10 Payroll taxes.	39,971.			
11 Fees for services (non-employees):				
a Management.				
b Legal.	24,790.			
c Accounting.	10,975.			
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	16,722.			
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	18,193.			
12 Advertising and promotion.				
13 Office expenses.	662,938.			
14 Information technology.	185,832.			
15 Royalties.				
16 Occupancy.	25,028.			
17 Travel.	442,708.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	286.			
21 Payments to affiliates.	33,736.			
22 Depreciation, depletion, and amortization.	14,830.			
23 Insurance.	57,588.			
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 Contributions.	2,000.			
b Application Processing.	889,210.			
c Administration of exams.	3,472,594.			
d Exam fee refunds.	15,620.			
e All other expenses.	539,666.			
25 Total functional expenses. Add lines 1 through 24e.	7,028,942.			
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	248,828.	1	184,787.
	2 Savings and temporary cash investments	8,445,554.	2	9,766,818.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,865.	4	4,426.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	562,604.	9	517,115.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 10,889,416.		
	b Less accumulated depreciation	10b 1,959,568.	9,123,040.	10c 8,929,848.
	11 Investments — publicly traded securities	6,256,181.	11	8,374,307.
	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	7,477,370.	15	8,325,912.
16 Total assets. Add lines 1 through 15 (must equal line 34)	32,117,442.	16	36,103,213.	
Liabilities	17 Accounts payable and accrued expenses	1,310,224.	17	1,258,967.
	18 Grants payable		18	
	19 Deferred revenue	921,990.	19	852,480.
	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	10,000.	23	10,000.
	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	2,242,214.	26	2,121,447.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☐ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☒ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	29,875,228.	32	33,981,766.
	33 Total net assets or fund balances.	29,875,228.	33	33,981,766.
	34 Total liabilities and net assets/fund balances	32,117,442.	34	36,103,213.

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Form 990 (2014)

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	10,389,386.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,028,942.
3	Revenue less expenses Subtract line 2 from line 1	3	3,360,444.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	29,875,228.
5	Net unrealized gains (losses) on investments	5	-103,986.
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	850,080.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	33,981,766.

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

BAA

Form 990 (2014)

Department of the Treasury

Name of the Organization

2014

National Board for Respiratory Care, Inc.

Employer Identification number

48-0813228

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

[illegible]

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

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

OMB No 1545-0047

2014

Open to Public
Inspection

Employer identification number

National Board for Respiratory Care, Inc.

48-0813228

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	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e g , recreation or education)	☐ 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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue 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 ► \$ _____

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other _____

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

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

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

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

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

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, 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
1 a 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%

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

(i) unrelated organizations

(ii) related organizations

	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
1 a Land		1,475,303.		1,475,303.
b Buildings		9,371,508.	1,924,612.	7,446,896.
c Leasehold improvements				
d Equipment		42,605.	34,956.	7,649.
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c) ☐ 8,929,848.

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Schedule D (Form 990) 2014

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Investment-Applied Measurement Professionals, Inc.	7,570,589.
(2) Deferred Compensation investments	716,997.
(3) Loan costs, net of amortization	12,600.
(4) Refundable income taxes	25,726.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	8,325,912.

Part X Other Liabilities.

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

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

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	12,170,871.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2 a	-103,986.
b	Donated services and use of facilities	2 b	
c	Recoveries of prior year grants	2 c	
d	Other (Describe in Part XIII)	2 d	1,885,471.
e	Add lines 2 a through 2 d	2 e	1,781,485.
3	Subtract line 2 e from line 1	3	10,389,386.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a	
b	Other (Describe in Part XIII)	4 b	
c	Add lines 4 a and 4 b	4 c	
5	Total revenue Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12)	5	10,389,386.

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	8,055,796.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2 a	
b	Prior year adjustments	2 b	
c	Other losses	2 c	
d	Other (Describe in Part XIII)	2 d	1,026,854.
e	Add lines 2 a through 2 d	2 e	1,026,854.
3	Subtract line 2 e from line 1	3	7,028,942.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a	
b	Other (Describe in Part XIII)	4 b	
c	Add lines 4 a and 4 b	4 c	
5	Total expenses Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18)	5	7,028,942.

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.

Earnings of wholly owned subsidiary Applied Measurement Professionals, Inc. reported under equity method of accounting for financial statement purposes \$858,617, Rental Expenses \$1,009,739, and Cost of Goods Sold

Pt XI, Line 2d \$17,115.

Pt XII, Line 2d Rental Expenses \$1,009,739 and Cost of Goods Sold \$17,115.

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.

OMB No 1545-0047

2014

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

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

Name of the organization

Employer identification number

National Board for Respiratory Care, Inc.

48-0813228

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 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	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Amer Respiratory Care Fou 11030 Ables Lane Dallas TX 75229	23-7089524	501(c)(3)	15,000.				scholarship
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

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

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

TEEA3901 06/19/14

Schedule I (Form 990) (2014)

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 The NBRC's contribution to the American Respiratory Care Foundation (ARCF) is an unrestricted contribution that is to be used to support ARCF's scholarship programs

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Employer identification number

48-0813228

National Board for Respiratory Care, Inc.

Part I Questions Regarding Compensation

Yes No

1 a 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

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on 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

1 b

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

2

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

- | | |
|--|--|
| ☐ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ 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?

4 a

X

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

4 b

X

c Participate in, or receive payment from, an equity-based compensation arrangement?

4 c

X

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

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations 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?

5 a

b Any related organization?

5 b

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?

6 a

b Any related organization?

6 b

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

7

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?

If 'Yes,' describe in Part III

8

9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

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

Schedule J (Form 990) 2014

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 in column (B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 Gary A. Smith Chief Executive Officer	(i)						
	(ii)	150,000.	0.	32,500.	0.	182,500.	31,450.
2 Scott M Hermansen CFO	(i)	350,000.	417,949.	11,000.	0.	874,941.	11,550.
	(ii)	89,238.	0.	26,424.	0.	115,662.	0.
3 Lori Tinkler COO	(i)	267,712.	221,513.	17,076.	0.	555,268.	0.
	(ii)	98,055.	0.	9,806.	0.	107,861.	0.
4	(i)	228,795.	221,513.	32,537.	0.	532,456.	0.
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

BAA

TEEA4102 06/19/14

Schedule J (Form 990) 2014

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.

Gary A. Smith, Scott M. Hermansen and Lori Tinkler are paid under the common paymaster rule and their compensation is reported on W-2s issued by the subsidiary, Applied Measurement Professionals, Inc.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

Employer identification number

National Board for Respiratory Care, Inc.

48-0813228

Pt VI, Line 6	NBRC has approximately 51,000 active members.
Pt VI, Line 7a	NBRC's Board of Trustees are elected by four sponsoring organizations. The American Association for Respiratory Care elects 15 members and the American College of Chest Physicians, American Society of Anesthesiologists and the American Thoracic Society each elects 5 members. The nominations committee selects individuals for officer positions and those positions are elected by the entire board.
Pt VI, Line 11b	The Federal Form 990 is prepared by Applied Measurement Professionals, Inc., a wholly owned subsidiary. The return is reviewed by the Chief Executive Officer and he consults with the Board of Trustees as needed.
Pt VI, Line 12c	Upon taking the appointment, each new board member or consultant completes the Conflict of Interest form. These forms are updated annually by individuals still involved with the organization and the forms are reviewed and kept on file at the Executive Office.
Pt VI, Line 19	NBRC's governing documents, conflict of interest policy and financial statements are available to the public upon request.
Pt VI, Line 15a	The Executive Committee evaluates Gary A. Smith, CEO, each September and recommends salary adjustments. The Board of Trustees then approves the recommendation during their winter board meeting.
Pt XI	Line 9: Net Income from wholly owned subsidiary, Applied Measurement Professionals, Inc., \$858,617, Provision for Income tax (\$8,537).

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

National Board for Respiratory Care, Inc.

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

**Open to Public
Inspection**

Employer identification number

48-0813228

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) ----- ----- ----- -----					
(2) ----- ----- ----- -----					
(3) ----- ----- ----- -----					

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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) ----- ----- ----- -----							
(2) ----- ----- ----- -----							
(3) ----- ----- ----- -----							
(4) ----- ----- ----- -----							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												

(2) -----												

(3) -----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) Applied Measurement Professionals Inc 48-0940267 18000 W 105th Street Olathe, KS 66061-7543	Testing & Mgmt	KS	NA	C	858,617.	12,902,882.	100.00		X
(2) -----									

(3) -----									

BAA

TEEA5002 08/22/14

Schedule R (Form 990) 2014

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?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		1a X
b Gift, grant, or capital contribution to related organization(s)		1b X
c Gift, grant, or capital contribution from related organization(s)		1c X
d Loans or loan guarantees to or for related organization(s)		1d X
e Loans or loan guarantees by related organization(s)		1e X
f Dividends from related organization(s)		1f X
g Sale of assets to related organization(s)		1g X
h Purchase of assets from related organization(s)		1h X
i Exchange of assets with related organization(s)		1i X
j Lease of facilities, equipment, or other assets to related organization(s)		1j X
k Lease of facilities, equipment, or other assets from related organization(s)		1k X
l Performance of services or membership or fundraising solicitations for related organization(s)		1l X
m Performance of services or membership or fundraising solicitations by related organization(s)		1m X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		1n X
o Sharing of paid employees with related organization(s)		1o X
p Reimbursement paid to related organization(s) for expenses		1p X
q Reimbursement paid by related organization(s) for expenses		1q X
r Other transfer of cash or property to related organization(s)		1r X
s Other transfer of cash or property from related organization(s)		1s X

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
(1) Applied Measurement Professionals, Inc.	a	1,050,000.	Audited Financials
(2) Applied Measurement Professionals, Inc.	k	58,800.	Audited Financials
(3) Applied Measurement Professionals, Inc.	m	5,170,518.	Audited Financials
(4) Applied Measurement Professionals, Inc.	n	10,661,315.	Audited Financials
(5) Applied Measurement Professionals, Inc.	o	711,519.	Audited Financials
(6) Applied Measurement Professionals, Inc.	p	63,677.	Audited Financials

BAA

TEEA5003 08/22/14

Schedule R (Form 990) 2014

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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													

(2) -----													

(3) -----													

(4) -----													

(5) -----													

(6) -----													

(7) -----													

(8) -----													

Schedule O (Form 990) Supplemental Information to Form 990

Form 990, Page 6, Line 9 (continued)

Name	Address	City	St	ZIP
Carl F Haas	1500 E Medical Center Drive	Ann Arbor	MI	48109-5024
Alan L Plummer	1365 Clifton Rd NE	Atlanta	GA	30302-2
Linda A Napoli	649 Mt Laurel Rd	Mt Laurel	NJ	08054
Robert A Balk	1105 Forest Ave	River Forest	IL	60305
Susan B Blonshine	1012 Pelican Place	Mason	MI	48854
Robert L Joyner Jr	312D Devilbiss Hall	Salisbury	MD	21801
Stephen A Stayer	6621 Fannin WT 19345H	Houston	TX	77703-0
Glenna L Tinney	6487 Waterfield Road	Alexandria	VA	22315
Kerry E George	2006 S Ankeny Blvd	Ankeny	IA	50023-4995
Doreen J Addrizzo-Harris	630 First Avenue, 12G	New York	NY	10016
Sherry L Barnhart	406 West I Ave	North Little Rock	AR	77116
Todd G Bocklage	One Hospital Drive	Columbia	MO	65212
Suzanne Bollig	2500 Canterbury Drive, Suite 108	Hayes	KS	67601
William W Burgin Jr	1702 Home Road	Corpus Christi	TX	78416
Brian W Carlin	PO Box 174	Ingomar	PA	15127
Robin J Elwood	750 NE 13th St	Oklahoma City	OK	73104-5010
Katherine L Fedor	9500 Euclid Ave	Cleveland	OH	44195
Hyacinth M Johnson	Woodhull Medical & Mental Health Ctr	Brooklyn	NY	08536
David A Kaminsky	89 Beaumont Ave	Burlington	VT	05405
Carl A Kaplan	1750 W Harrison Street, 209 Jelke	Chicago	IL	60612
David C Levin	11909 Maple Ridge Road	Oklahoma City	OK	73120
Robert A May	3407 Piney Pointe Drive	Toledo	OH	43617
Omid G Moayed	8913 Cherbough Drive	Potomac	MD	20854-3104
Carl D Mottram	200 First Street SW	Rochester	MN	55905-0001
Theodora K Nicholau	505 Parnassus M917	San Francisco	CA	94143-0624
Donald S Prough	301 University Ste 2A	Galveston	TX	77555-0591
Gregg L Ruppel	16070 Pierside Lane	Ellisville	MO	63021
Robert A Sinkin	Hospital Drive Rm 359	Charlottesville	VA	22908
Mark S Siobal	1001 Potrero Ave	San Francisco	CA	94110
David L Vines	600 S Paulina St, Ste 1021D	Chicago	IL	60612-3806
Teresa A Volsko	2904 Whispering Pines Drive	Youngstown	OH	44406

SCHEDULE O
(Form 1120)

(Rev December 2012)

Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule**
for a Controlled Group

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC

▶ Information about Schedule O (Form 1120) and its instructions is available www.irs.gov/form1120

OMB No 1545-0123

Name

Employer identification number

Applied Measurement Professionals, Inc.

48-0940267

Part I Apportionment Plan Information**1** Type of controlled group

- a ☒ Parent-subsidiary group
- b ☐ Brother-sister group
- c ☐ Combined group
- d ☐ Life insurance companies only

2 This corporation has been a member of this group

- a ☒ For the entire year
- b ☐ From _____, _____, until _____, _____

3 This corporation consents and represents to

- a ☒ Adopt an apportionment plan All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on 12/31, 2014, and for all succeeding tax years
- b ☐ Amend the current apportionment plan All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, _____, and for all succeeding tax years
- c ☐ Terminate the current apportionment plan and not adopt a new plan All the other members of this group are not adopting an apportionment plan
- d ☐ Terminate the current apportionment plan and adopt a new plan All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, _____, and for all succeeding tax years

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was

- a ☐ Elected by the component members of the group
- b ☐ Required for the component members of the group

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions)

- a ☐ No apportionment plan is in effect and none is being adopted
- b ☐ An apportionment plan is already in effect It was adopted for the tax year ending _____, _____, and for all succeeding tax years

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions

- a ☐ Yes
- (i) ☐ The statute of limitations for this year will expire on _____, _____
- (ii) ☐ On _____, _____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, _____
- b ☐ No The members may not adopt or amend an apportionment plan

7 Required information and elections for component members Check the applicable box(es) (see instructions)

- a ☐ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income
- b ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1)
- c ☐ The corporation has a short tax year that does not include December 31

Part II Taxable Income Apportionment (See instructions)**Caution:** Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

(a) Group member's name and employer identification number		(b) Tax year end (Year-Month)	Taxable Income Amount Allocated to Each Bracket					(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%		
1	-----							
	Applied Measurement Professionals 48-0940267	12/31/14	25,000.	12,500.	1,235,337.	0.		1,272,837.
2	-----							
	National Board for Respiratory Care 48-0813228	12/31/14	25,000.	12,500.	151.	0.		37,651.
3	-----							
4	-----							
5	-----							
6	-----							
7	-----							
8	-----							
9	-----							
10	-----							
Total			50,000.	25,000.	1,235,488.	0.		1,310,488.
BAA								Schedule O (Form 1120) (Rev 12-2012)

BAA

Schedule O (Form 1120) (Rev 12-2012)

Part III Income Tax Apportionment (See instructions)

		Income Tax Apportionment						
(a) Group member's name		(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1	----- Applied Measurement Professionals, Inc.	3,750.	3,125.	420,015.	0.	11,750.		438,640.
2	----- National Board for Respiratory Care, Inc.	3,750.	3,125.	51.	0.	0.		6,926.
3	-----							
4	-----							
5	-----							
6	-----							
7	-----							
8	-----							
9	-----							
10	-----							
Total		7,500.	6,250.	420,066.	0.	11,750.		445,566.
BAA		Schedule O (Form 1120) (Rev 12-2012)						

Part IV Other Apportionments (See instructions)

	(a) Group member's name	Other Apportionments				
		(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1	Applied Measurement Professionals, Inc.					
2	National Board for Respiratory Care, Inc.					
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

OMB No 1545-1709

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

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

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

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

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

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

		Enter filer's identifying number, see instructions	
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or	
	National Board for Respiratory Care, Inc.	48-0813228	
	Number, street, and room or suite no. If a P.O. box, see instructions	Social security number (SSN)	
	18000 W 105th Street		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	Olathe, KS 66061-7543		

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

0	1
---	---

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

- The books are in the care of ► **Scott M Hermansen, CPA**

Telephone No. ► **913.895.4600**

Fax No. ►

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

- 1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until August 15, 20 15, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 14 or

► ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

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

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