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*

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 05-01-2014 , and ending 04-30-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1800 GATEWAY DRIVE NO 200

City or town, state or province, country, and ZIP or foreign postal code
SAN MATEO, CA 94404

D Employer identification number
94-1056137

E Telephone number
(650) 522-3021

G Gross receipts $ 29,457,834

F Name and address of principal officer
LORETTA DOON
1800 GATEWAY DRIVE NO 200
SAN MATEO, CA 94404

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW CALCPA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1909 **M** State of legal domicile CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
SUPPORT ITS MEMBERS AND PROMOTE THE INTEGRITY OF THE CPA PROFESSION

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	97
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	97
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	63
6	Total number of volunteers (estimate if necessary)	6	800
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	679,139
b	Net unrelated business taxable income from Form 990-T, line 34	7b	29,702

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	386,357	367,920
	9	Program service revenue (Part VIII, line 2g)	11,995,651	12,388,742
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	654,252	1,757,115
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	863,790	856,247
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,900,050	15,370,024
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	385,075	371,796
	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)	6,277,884	6,786,233
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,938,039	6,654,676
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	12,600,998	13,812,705
	19	Revenue less expenses Subtract line 18 from line 12	1,299,052	1,557,319

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	32,778,547	33,621,864
	21	Total liabilities (Part X, line 26)	11,036,267	11,499,924
	22	Net assets or fund balances Subtract line 21 from line 20	21,742,280	22,121,940

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

****** | 2016-03-14
Signature of officer | Date

JULIE SCHILLING CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MAGA E KISRIEV	MAGA E KISRIEV			P01008919

Firm's name ▶ HOOD & STRONG LLP | Firm's EIN ▶ 94-1254756

Firm's address ▶ 100 FIRST STREET 14TH FLOOR
SAN FRANCISCO, CA 94105 | Phone no (415) 781-0793

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

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 INCREASE THE VALUE AND PROMOTE THE INTEGRITY OF THE CPA PROFESSION,CONTRIBUTE TO THE SUCCESS OF OUR MEMBERS, AND STRENGTHEN CLIENT, EMPLOYER, PUBLIC AND GOVERNMENT TRUST IN CALCPA MEMBER ADVICE, WORK, PRODUCTS, AND OPINIONS

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 $ including grants of $) (Revenue $)

MEMBERSHIP SERVICES AND CHAPTER PROGRAMS - CALCPA REPRESENTS AND PROVIDES SERVICES TO CPA PROFESSIONALS IN CALIFORNIA STATEWIDE COMMITTEES AND LEADERSHIP GROUPS COLLABORATE ON PROJECTS THAT INCREASE MEMBERS' TECHNICAL KNOWLEDGE, ENHANCE THE PROFESSION'S IMAGE, INFLUENCE REGULATION AND LEGISLATION, ATTRACT THE BEST AND THE BRIGHTEST TO THE PROFESSION, AND STUDY THE CPA'S ROLE IN LOCAL, NATIONAL, AND GLOBAL ECONOMIES CALCPA HAS 14 CHAPTERS THROUGHOUT THE STATE, EACH OF WHICH HOSTS LOCAL AND CHAPTER-WIDE MEMBER GROUPS THAT MEET REGULARLY TO EXCHANGE PROFESSIONAL KNOWLEDGE, EARN LOW-COST CPE AND CONNECT WITH THEIR PEERS THE CHAPTERS HOLD ANNUAL FUNDRAISING EVENTS AND TRANSFER NET PROCEEDS FROM SUCH EVENTS TO THE CALCPA INSTITUTE TO BENEFIT THE CHAPTERS SCHOLARSHIP FUNDS

4b (Code) (Expenses $ including grants of $) (Revenue $)

COMMUNICATIONS - CALCPA COMMUNICATIONS INCLUDE PRINT AND ELECTRONIC PUBLICATIONS DESIGNED TO KEEP MEMBERS INFORMED CALCPA'S WEBSITE IS A MEMBER-FOCUSED CLEARINGHOUSE FILLED WITH NEWS, INFORMATION, RESOURCES AND EVENT LISTINGS FOR CALIFORNIA CPAS OUR MEDIA AND PUBLIC RELATIONSEFFORTS PROMOTE THE INTEGRITY OF THE CPA PROFESSION AND POSITION OUR MEMBERS AS EXPERTS IN A DIVERSITY OF SUBJECT AREAS

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

GOVERNMENT RELATIONS - CALCPA'S GOVERNMENT RELATIONS TEAM INCLUDES MEMBERS AND STAFF WHO WORK WITH LEGISLATORS AND REGULATORS IN SACRAMENTO TO MAKE SURE THE INTERESTS OF THE PUBLIC, BUSINESS AND THE CPA PROFESSION ARE BEING SERVED OUR GOVERNMENT RELATIONS TEAM ALSO KEEPS MEMBERS INFORMED OF BILLS AND REGULATIONS THAT COULD IMPACT THE WAY THEY PRACTICE

4d Other program services (Describe in Schedule O)

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

4e **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		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
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		No
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		
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	Yes	
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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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		No
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		No
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	Yes	
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		No
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		No
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	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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		No
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		No
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		No
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		No
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	Yes	
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		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

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

		Line	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	Yes	
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		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
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		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
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		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
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		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
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		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
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		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

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	54		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	63		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
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	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes	
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?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
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		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
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			13a		
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	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a** 97			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b** 97			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**	Yes	
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**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
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**		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ►CA

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

☐ 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

►JULIE SCHILLING
1800 GATEWAY DRIVE NO 200
SAN MATEO, CA 94404 (650) 522-3021

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

1b	Sub-Total . . . . ▶			
c	Total from continuation sheets to Part VII, Section A . . . . ▶			
d	Total (add lines 1b and 1c) . . . . ▶	1,762,545	580,762	239,820

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 ▶13

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
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	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MCNALLY TEMPLE ASSOCIATES INC 1817 CAPITOL AVE STE A SACRAMENTO, CA 95811	ADVERTISING	345,000
EA DAVIDOVITS & CO INC 555 PRICE AVE STE 200 REDWOOD CITY, CA 940631417	ARCHITECTURAL/ENGINEERING/CONSTRUCTION	212,236
AMERICAN EAGLE COMPUTER PRODUCTS INC 1800 CENTURY PARK EAST STE 600 LOS ANGELES, CA 90067	WEB CONSULTING	191,000
COLGREN COMMUNICATIONS GROUP 340 EAST 23RD ST STE 5D NEW YORK, NY 10010	PUBLIC RELATIONS	126,000
ABILA INC 10800 PECAN PARK BLVD SUITE 400 AUSTIN, TX 78754	DATABASE MANAGEMENT	123,755

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 ▶7

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**	297,820				
	d Related organizations . . .	**1d**					
	e Government grants (contributions)	**1e**					
	f All other contributions, gifts, grants, and similar amounts not included above	**1f**	70,100				
	g Noncash contributions included in lines 1a-1f $						
	h Total. Add lines 1a-1f . . . . ▶			367,920			
Program Service Revenue			Business Code				
	2a MEMBERSHIP DUES		900099	9,313,001	9,313,001		
	b PEER REVIEW FEES		900099	1,387,524	1,387,524		
	c PUBLICATIONS		541800	670,928	1,800	669,128	
	d MEMBER MEETINGS		900099	519,529	519,529		
	e RENTAL INCOME FROM AFFILIATES		532000	393,797	393,797		
	f All other program service revenue			103,963	103,963		
	g Total. Add lines 2a–2f . . . . ▶			12,388,742			
Other Revenue	**3** Investment income (including dividends, interest, and other similar amounts) . . . . ▶			778,733			778,733
	4 Income from investment of tax-exempt bond proceeds . . ▶						
	5 Royalties . . . . ▶			21,808			21,808
		(i) Real	(ii) Personal				
	6a Gross rents	247,500					
	b Less rental expenses	189,985					
	c Rental income or (loss)	57,515					
	d Net rental income or (loss) . . . . ▶			57,515	57,515		
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory	14,433,425					
	b Less cost or other basis and sales expenses	13,455,043					
	c Gain or (loss)	978,382					
	d Net gain or (loss) . . . . ▶			978,382			978,382
	8a Gross income from fundraising events (not including $ 297,820 of contributions reported on line 1c) See Part IV, line 18 . .	**a**	387,477				
	b Less direct expenses . . .	**b**	442,479				
	c Net income or (loss) from fundraising events . . ▶			-55,002			-55,002
	9a Gross income from gaming activities See Part IV, line 19 . . .	**a**	9,635				
	b Less direct expenses . . .	**b**	303				
	c Net income or (loss) from gaming activities . . . ▶			9,332			9,332
	10a Gross sales of inventory, less returns and allowances .	**a**					
	b Less cost of goods sold . .	**b**					
	c Net income or (loss) from sales of inventory . . ▶						
	Miscellaneous Revenue		Business Code				
	11a AFFILIATIONS FEES		900099	682,644			682,644
	b AFFINITY PROGRAM		900999	129,939			129,939
	c MAILING LISTS		900999	10,011		10,011	
	d All other revenue						
	e Total. Add lines 11a–11d . . . . . . ▶			822,594			
	12 Total revenue. See Instructions . . . . . ▶			15,370,024	11,777,129	679,139	2,545,836

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	371,796			
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	1,216,261			
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	4,137,244			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	219,815			
9	Other employee benefits	823,088			
10	Payroll taxes	389,825			
11	Fees for services (non-employees)				
a	Management				
b	Legal	61,898			
c	Accounting	92,800			
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	56,431			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	851,363			
12	Advertising and promotion	536,970			
13	Office expenses	785,011			
14	Information technology	232,321			
15	Royalties				
16	Occupancy	1,005,193			
17	Travel	200,935			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,672,569			
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	374,054			
23	Insurance	133,783			
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	PRINTING/PUBLICATION	441,845			
b	GIFTS TO VOL & SPEAKER	209,503			
c					
d					
e	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24e	13,812,705			
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		1	789,143
	2	Savings and temporary cash investments	6,448,862	2	5,581,621
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	360,568	4	176,225
	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	843,575	9	896,212
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 12,830,053			
	b	Less accumulated depreciation — 10b: 2,803,079	2,055,636	10c	10,026,974
	11	Investments—publicly traded securities	21,283,531	11	14,403,486
	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	1,786,375	15	1,748,203
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	32,778,547	16	33,621,864
Liabilities	17	Accounts payable and accrued expenses	1,359,738	17	1,522,901
	18	Grants payable		18	
	19	Deferred revenue	6,712,723	19	6,864,213
	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	2,963,806	25	3,112,810
	26	**Total liabilities.** Add lines 17 through 25	11,036,267	26	11,499,924
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	21,742,280	27	22,121,940
	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		32	
	33	Total net assets or fund balances	21,742,280	33	22,121,940
	34	Total liabilities and net assets/fund balances	32,778,547	34	33,621,864

Part XI **Reconcilliation 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	15,370,024
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,812,705
3	Revenue less expenses Subtract line 2 from line 1	3	1,557,319
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,742,280
5	Net unrealized gains (losses) on investments	5	-1,115,159
6	Donated services and use of facilities	6	-62,500
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,121,940

Part XII **Financial Statements and Reporting**

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ____________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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?	2b	Yes	
	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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		No
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	3b		

Additional Data

Software ID:
Software Version:
EIN: 94-1056137
Name: CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) TIMOTHY GOOD CHAIR	1 00 1 10	X		X				0	0	0
(1) JENNIFER ZIEGLER FIRST VICE CHAIR	1 00 0 10	X		X				0	0	0
(2) ANDREW MINTZER TREASURER	1 00 0 10	X		X				0	0	0
(3) RICHARD SIMITIAN PAST CHAIR	1 00 0 10	X		X				0	0	0
(4) JAMSHED GANDI VICE CHAIR	1 00 0 10	X		X				0	0	0
(5) KATHRYN JOHNSON VICE CHAIR	1 00 0 10	X		X				0	0	0
(6) LAURA ROSS VICE CHAIR	1 00 0 10	X		X				0	0	0
(7) NORMAN WONG VICE CHAIR	1 00 0 10	X		X				0	0	0
(8) PETER IANNONE EDUCATION FOUNDATION PRESIDENT	1 00 0 10	X						0	0	0
(9) LEWIS SHARPSTONE APPOINTED MEMBER	1 00 0 10	X						0	0	0
(10) CORY STIGILE APPOINTED MEMBER	1 00 0 10	X						0	0	0
(11) CHRISLYNN FREED COUNCIL REPRESENTATIVE	1 00 0 10	X						0	0	0
(12) AMINTAS MAJOR COUNCIL REPRESENTATIVE	1 00 0 10	X						0	0	0
(13) MARYELLEN SEBOLD COUNCIL REPRESENTATIVE	1 00 0 10	X						0	0	0
(14) JOHN LACEY COUNCIL REPRESENTATIVE	1 00 0 10	X						0	0	0
(15) JOHANNA SWEANEY SALT PAST CHAIR (TERM ENDED 6/19/14)	1 00 0 10	X		X				0	0	0
(16) ARIEL CRETU VICE CHAIR (TERM ENDED 6/19/14)	1 00 0 10	X		X				0	0	0
(17) BARBARA ROSENBAUM ED FDN PRESIDENT (TERM ENDED 6/19/14)	1 00 0 10	X						0	0	0
(18) CAROL SURUKI APPOINTED MEMBER (TERM ENDED 6/19/14)	1 00 0 10	X						0	0	0
(19) PERRY FORSCHINO COUNCIL REP (TERM ENDED 6/19/14)	1 00 0 10	X						0	0	0
(20) DANIEL O'HARE COUNCIL REP (TERM ENDED 6/19/14)	1 00 0 10	X						0	0	0
(21) LORETTA DOON CEO	18 50 18 50			X				318,767	318,056	37,042
(22) ANNA DILIG CFO	18 50 18 50			X				82,056	82,056	11,926
(23) BRUCE ALLEN DIV DIR OF GOVERNMENT RELATIONS	37 50 0 00				X			336,861	0	39,403
(24) MOHAMMAD ASGHARNIA DIRECTOR OF INFORMATION SYSTEMS	37 50 0 00				X			174,104	0	12,354

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(26) MATTHEW KOONTZ DIV DIR MEMBERSHIP MARKETING & COMM	37 50 0 00				X			178,420	0	29,920
(1) ARTHUR CHIN DIV DIR OF ED FDN OPS, SUPPORT & DEVELOPMEN	9 40 28 10					X		49,016	147,047	30,359
(2) JOHN ANGELO DIV DIR OF STRATEGIC RELATIONS	31 50 6 00					X		190,419	33,603	24,462
(3) LINDA MCCRONE DIR TECH SVCS AND PEER REVIEW	37 50 0 00					X		164,226	0	23,248
(4) BARBARA PETROV DIRECTOR OF ADVERTISING	37 50 0 00					X		139,670	0	11,163
(5) MARIA NAZARIO DIR STRATEGIC RELATIONS(THRU 2/12/15)	37 50 0 00					X		129,006	0	19,943

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493075005396

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at** ***www.irs.gov/form990*****.**

OMB No 1545-0047
2014
Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	94-1056137

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures ▶ $
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
4a Was a correction made? ☐ Yes ☐ No
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $
4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2011	**(b)** 2012	**(c)** 2013	**(d)** 2014	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		No
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		No
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	9,313,000
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	475,235
b	Carryover from last year	2b	
c	Total	2c	475,235
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	558,780
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	-83,545

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493075005396

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

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

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

4 Number of states where property subject to conservation easement is located ▶________

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

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ________

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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) 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.

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

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

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

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,587,081		2,587,081
b Buildings		5,482,274		5,482,274
c Leasehold improvements		2,066,422	929,871	1,136,551
d Equipment		2,694,276	1,873,208	821,068
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				10,026,974

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

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
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) DUE FROM AFFILIATES	614,611
(2) TRUST ASSETS - DEFERRED COMPENSATION	1,133,592
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	1,748,203

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
Federal income taxes	
DEFERRED LEASE COSTS	1,979,217
DEFERRED COMPENSATION LIABILITY	1,133,593
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	3,112,810

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	14,388,419
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-1,115,159		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	-1,115,159
3	Subtract line **2e** from line **1**			3	15,503,578
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	56,431		
b	Other (Describe in Part XIII)	4b	-189,985		
c	Add lines **4a** and **4b**			4c	-133,554
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	15,370,024

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	14,008,759
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	62,500		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	189,985		
e	Add lines **2a** through **2d**			2e	252,485
3	Subtract line **2e** from line **1**			3	13,756,274
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	56,431		
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	56,431
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	13,812,705

Part XIII **Supplemental Information**

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

Return Reference	Explanation
PART X, LINE 2	THE SOCIETY IS EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(C)(6) AND RELATED CALIFORNIA CODE SECTIONS THE CALCPA INSTITUTE AND THE FOUNDATION ARE BOTH EXEMPT FROM INCOME TAXES UNDER IRC SECTION 501 (C)(3) AND RELATED CALIFORNIA CODE SECTIONS HOWEVER, THE ORGANIZATIONS ARE SUBJECT TO INCOME TAXES FROM ACTIVITIES UNRELATED TO THEIR TAX-EXEMPT PURPOSES THE FOUNDATION AND THE INSTITUTE ARE CONSIDERED PUBLICLY SUPPORTED ORGANIZATIONS MANAGEMENT OF THE SOCIETY AND THE FOUNDATION HAS EVALUATED THEIR TAX POSITIONS AND RELATED INCOME TAX CONTINGENCIES MANAGEMENT DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS EXIST WITH FEW EXCEPTIONS, THE SOCIETY AND FOUNDATION ARE NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY FEDERAL AUTHORITIES FOR YEARS ENDING APRIL 30, 2011 AND BEFORE AND BY STATE AUTHORITIES FOR YEARS ENDING APRIL 30, 2010 AND BEFORE
PART XI, LINE 4B - OTHER ADJUSTMENTS	RENTAL EXPENSES NETTED WITH REVENUE -189,985
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES NETTED WITH REVENUE 189,985

Part XIII Supplemental Information ***(continued)***

Return Reference	Explanation

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule G (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
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 SAN DIEGO TAX & ACCT INSTITUTE (event type)	(b) Event #2 SC GOLF TOURMANENT (event type)	(c) Other events 37 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	40,285	39,115	605,897	685,297
	2 Less Contributions	8,500	16,950	272,370	297,820
	3 Gross income (line 1 minus line 2)	31,785	22,165	333,527	387,477
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	2,789	9,495	132,031	144,315
	7 Food and beverages	19,430	13,383	198,639	231,452
	8 Entertainment				
	9 Other direct expenses	4,670	8,541	53,501	66,712
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(442,479)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-55,002

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities ____________

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain ____________

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain ____________

11 Does the organization conduct gaming activities with nonmembers? . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activities conducted in

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ______ and the amount of gaming revenue retained by the third party ▶ $ ______

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

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.

(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) CALCPA INSTITUTE 1800 GATEWAY DR SUITE 200 SAN MATEO,CA 94404	20-0978565	501(C)(3)	368,896				SUPPORT FOR CALCPA INSTITUTE INCLUDES TRANSFERS OF NET PROCEEDS FROM FUNDRAISING EVENTS HELD BY CALCPA CHAPTERS TO BENEFIT THE SCHOLARSHIP FUNDS, AS WELL AS MONETARY CONTRIBUTION TO SUPPORT THE ADMINISTRATION OF CALCPA INSTITUTE

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 . . . ▶ 0

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

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

Return Reference	Explanation
PART I, LINE 2	VARIOUS CHAPTERS HAVE DIFFERENT ELIGIBILITY CRITERIA HOWEVER, MOST SCHOLARSHIP APPLICATION REQUIREMENTS ARE THE SAME APPLICANTS MUST BE ENROLLED IN AN ACCOUNTING PROGRAM OR BUSINESS PROGRAM WITH EMPHASIS IN ACCOUNTING, DISCLOSE THEIR CUMULATIVE GPA, SUBMIT OFFICIAL TRANSCRIPTS FROM ALL COLLEGES OR UNIVERSITIES ATTENDED, AND SUBMIT AT LEAST ONE LETTER OF RECOMMENDATION FROM A PROFESSOR OR INSTRUCTOR

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☑ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification 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 in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 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?	**5a**		
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		
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?	**6a**		
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		
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 accured 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**		

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 & incentive compensation	(iii) Other reportable compensation				
1 LORETTA DOON, CEO	(i)	210,000	100,000	8,767	17,865	656	337,288	0
	(ii)	210,000	100,000	8,056	17,865	656	336,577	0
2 ANNA DILIG, CFO	(i)	81,931	125	0	5,735	228	88,019	0
	(ii)	81,931	125	0	5,735	228	88,019	0
3 BRUCE ALLEN, DIV DIR OF GOVERNMENT RELATIONS	(i)	336,861	0	0	23,580	15,823	376,264	0
	(ii)	0	0	0	0	0	0	0
4 MOHAMMAD ASGHARNIA, DIRECTOR OF INFORMATION SYSTEMS	(i)	174,104	0	0	12,187	167	186,458	0
	(ii)	0	0	0	0	0	0	0
5 MATTHEW KOONTZ, DIV DIR MEMBERSHIP MARKETING & COMM	(i)	178,170	250	0	12,472	17,448	208,340	0
	(ii)	0	0	0	0	0	0	0
6 ARTHUR CHIN, DIV DIR OF ED FDN OPS, SUPPORT & DEV	(i)	49,016	0	0	3,431	4,159	56,606	0
	(ii)	147,047	0	0	10,292	12,477	169,816	0
7 JOHN ANGELO, DIV DIR OF STRATEGIC RELATIONS	(i)	190,419	0	0	13,329	7,464	211,212	0
	(ii)	33,603	0	0	2,352	1,317	37,272	0
8 LINDA MCCRONE, DIR TECH SVCS AND PEER REVIEW	(i)	164,226	0	0	11,496	11,752	187,474	0
	(ii)	0	0	0	0	0	0	0
9 BARBARA PETROV, DIRECTOR OF ADVERTISING	(i)	86,034	53,636	0	9,777	1,386	150,833	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS COMPENSATED ITS CEO $4,711 OF HEALTH CLUB MEMBERSHIP, $11,400 OF CAR ALLOWANCE, AND $711 OF ACTUAL COST OF COMPANION TRAVEL AS PART OF CEO CONTRACT

Additional Data

Software ID:
Software Version:
EIN: 94-1056137
Name: CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

(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 & incentive compensation	(iii) Other reportable compensation				
LORETTA DOON, CEO	(i)	210,000	100,000	8,767	17,865	656	337,288	0
	(ii)	210,000	100,000	8,056	17,865	656	336,577	0
ANNA DILIG, CFO	(i)	81,931	125	0	5,735	228	88,019	0
	(ii)	81,931	125	0	5,735	228	88,019	0
BRUCE ALLEN, DIV DIR OF GOVERNMENT RELATIONS	(i)	336,861	0	0	23,580	15,823	376,264	0
	(ii)	0	0	0	0	0	0	0
MOHAMMAD ASGHARNIA, DIRECTOR OF INFORMATION SYSTEMS	(i)	174,104	0	0	12,187	167	186,458	0
	(ii)	0	0	0	0	0	0	0
MATTHEW KOONTZ, DIV DIR MEMBERSHIP MARKETING & COMM	(i)	178,170	250	0	12,472	17,448	208,340	0
	(ii)	0	0	0	0	0	0	0
ARTHUR CHIN, DIV DIR OF ED FDN OPS, SUPPORT & DEV	(i)	49,016	0	0	3,431	4,159	56,606	0
	(ii)	147,047	0	0	10,292	12,477	169,816	0
JOHN ANGELO, DIV DIR OF STRATEGIC RELATIONS	(i)	190,419	0	0	13,329	7,464	211,212	0
	(ii)	33,603	0	0	2,352	1,317	37,272	0
LINDA MCCRONE, DIR TECH SVCS AND PEER REVIEW	(i)	164,226	0	0	11,496	11,752	187,474	0
	(ii)	0	0	0	0	0	0	0
BARBARA PETROV, DIRECTOR OF ADVERTISING	(i)	86,034	53,636	0	9,777	1,386	150,833	0
	(ii)	0	0	0	0	0	0	0

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493075005396

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
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	94-1056137

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	CALCPA HAD 42,759 MEMBERS AS OF APRIL 30, 2015 MEMBERSHIP IN CALCPA CONSISTS OF FOUR CLASSES, NAMELY, CPA MEMBERS, STUDENT MEMBERS, CANDIDATE MEMBERS, AND ASSOCIATE MEMBERS

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE CALCPA COUNCIL (COUNCIL) IS THE GOVERNING BODY OF CALCPA THE COUNCIL IS COMPRISED OF (A) CHAPTER REPRESENTATIVES TO COUNCIL CONSISTING OF TWO MEMBERS PER CHAPTER PLUS ONE MEMBER FOR EVERY 1,000 ADDITIONAL MEMBERS AS OF THE MEMBERSHIP COUNT ON MAY 1 OF THE PRECEDING YEAR, ELECTED BY MEMBERS OF THE 14 CHAPTERS, (B) COUNCIL-AT-LARGE MEMBERS, OFFICERS, AND VICE CHAIRS ARE ELECTED BY THE MEMBERSHIP AS A WHOLE, (C) AND STATE COMMITTEE CHAIRS, SECTION CHAIRS, THE PRESIDENT OF THE BOARD OF TRUSTEES OF THE CALCPA EDUCATION FOUNDATION, THE IMMEDIATE PAST CHAIR, AND THE PRIOR TEN CHAIRS ARE VOTING COUNCIL MEMBERS BY VIRTUE OF THEIR POSITION, (D) ALL VOTING MEMBERS OF THE CALCPA BOARD OF DIRECTORS FOR 2014-2015, THERE WERE 97 VOTING MEMBERS THE COUNCIL'S RESPONSIBILITIES FOCUS ON STRATEGIC PLANNING, POLICY MAKING, AND THE ADOPTION OF A BUDGET ON BEHALF OF MEMBERSHIP

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE CALCPA COUNCIL (COUNCIL) IS THE GOVERNING BODY OF CALCPA THE CALCPA BOARD OF DIRECTORS (BOARD) IS THE EXECUTIVE COMMITTEE OF COUNCIL AND IS COMPRISED OF 15 MEMBERS ELECTED BY COUNCIL THE BOARD REPRESENTS THE COUNCIL IN CARRYING OUT THE STRATEGIES AND POLICIES SET BY THE COUNCIL AND MEMBERSHIP THE COUNCIL DELEGATED THE OPERATING AUTHORITY TO THE BOARD

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 WAS PREPARED BY INDEPENDENT ACCOUNTANTS IT WAS REVIEWED IN DETAIL BY THE CONTROLLER AND A SECONDARY HIGH LEVEL REVIEW CONDUCTED BY THE CFO IT WAS CIRCULATED TO MEMBERS OF THE AUDIT COMMITTEE REQUESTING THEIR REVIEW, COMMENTS, AND QUESTIONS ALL THE QUESTIONS AND CONCERNS WERE ADDRESSED AND RESULTING NOTIFICATIONS WERE MADE AS APPROPRIATE ONCE THE REVIEW PROCESS WAS COMPLETED, THE FORM 990 WAS PROVIDED TO ALL COUNCIL MEMBERS AND WAS FILED WITH THE IRS ON OR BEFORE THE DUE DATE

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	CALCPA ANNUALLY REQUIRES THAT ALL MEMBERS OF THE BOARD OF DIRECTORS READ THE CALCPA CONFLICT OF INTEREST POLICY AND SUBMIT A CONFLICT OF INTEREST DISCLOSURE STATEMENT THE DISCLOSURE STATEMENTS ARE REVIEWED UPON RECEIPT IF CONFLICTS ARE IDENTIFIED, THE CEO REVIEWS THE STATEMENT AND WILL REFER TO LEGAL COUNSEL IF NECESSARY IN ITS ANNUAL TRAINING OF INCOMING COUNCIL AND BOARD MEMBERS, CALCPA DISCUSSES WITH ITS LEADERS THAT THE ORGANIZATION IS GOVERNED BY CALIFORNIA CORPORATIONS CODE, AND THAT THEY HAVE A FIDUCIARY DUTY AS DIRECTORS OF CALCPA

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD OF DIRECTORS DELEGATED RESPONSIBILITY TO REVIEW THE CEO'S GOALS, PERFORMANCE, AND COMPENSATION TO THE CEO GOALS AND OBJECTIVE COMMITTEE (COMMITTEE) THE COMMITTEE IS COMPRISED OF THE CHAIR, PAST CHAIR, FIRST VICE CHAIR, AND TREASURER ALL MEMBERS OF THE COMMITTEE DO NOT HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE DETERMINATION OF THE CEO'S COMPENSATION IN ADDITION, AND DUE TO THE FACT THAT THE CURRENT CEO OVERSEES BOTH CALCPA AND THE EDUCATION FOUNDATION (FOUNDATION), THE PRESIDENT OF THE FOUNDATION IS INCLUDED AS A MEMBER OF THE CALCPA'S CEO GOALS AND OBJECTIVE COMMITTEE. THIS COMMITTEE MEETS AND SETS OUT GOALS FOR THE CEO TO ACCOMPLISH THROUGHOUT THE YEAR AFTER THE END OF THE FISCAL YEAR, THE COMMITTEE PERFORMS THEIR DUE DILIGENCE REVIEW OF THE CEO'S GOALS AND PERFORMANCE, AS WELL AS THE COMPARABLE DATA, AND MAKES THE FINAL RECOMMENDATION ON THE CEO'S TOTAL COMPENSATION TO THE BOARD OF DIRECTORS, WHICH HAS THE FINAL APPROVAL COMPARABLE DATA INCLUDES FORM 990 OF OTHER STATE CPA SOCIETIES SIMILAR IN SIZE, AND A COMPENSATION SURVEY CONDUCTED BY THE AMERICAN SOCIETY OF ASSOCIATION EXECUTIVES (ASAE) THE COMPENSATION COMMITTEE ALSO ENGAGED AN INDEPENDENT CONSULTANT TO REVIEW AND ANALYZE THE TOTAL COMPENSATION OF THE CEO THE INDEPENDENT CONSULTANT PROVIDED A REPORT WHICH CONSIDERED A NUMBER OF DIFFERENT VARIABLES IN ASSESSING COMPARABILITY, INCLUDING THE SIZE OF THE ORGANIZATIONS, THEIR GEOGRAPHIC LOCATIONS, NATURE OF SERVICES PROVIDED, LEVEL OF EXPERIENCE AND SPECIFIC RESPONSIBILITIES OF THE CEO IN ASSESSING THE REASONABLENESS OF THE CEO'S COMPENSATION, THE COMMITTEE TOOK INTO ACCOUNT SALARY AND ANY BONUS OR INCENTIVE PAYMENTS

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC BY POSTING ON ITS WEBSITE (WWW CALCPA ORG) FOR THE SAME PERIOD OF TIME SET FORTH IN SEC 6104(D)

Return Reference	Explanation
FORM 990 PART VII SECTION A	ALLOCATION OF HOURS LORETTA DOON 18 5 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA EDUCATION FOUNDATION) JOHN ANGELO 6 HOURS ARE ALLOCATED TO RELATED ENTITY AS EXECUTIVE DIRECTOR (CALCPA INSTITUTE) ANNA DILIG 18 5 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA EDUCATION FOUNDATION) ARTHUR CHIN 28 10 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA EDUCATION FOUNDATION) THE EXECUTIVE DIRECTOR OF CALCPA INSTITUTE IS AN EMPLOYEE OF THE RELATED ENTITY, CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS ("CALCPA") WHICH REPORTS HIS W-2 31 50 HOURS ARE ALLOCATED TO CALCPA FOR HIS POSITION AS A DIVISION DIRECTOR

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

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

Name of the organization
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION 1800 GATEWAY DR STE 200 SAN MATEO, CA 94404 94-6130841	PROVIDES CONTINUING EDUCATION TO CPAS AND FINANCIAL PROFESSIONALS	CA	501(C)(3)	LINE 9	N/A		No
(2) CALCPA INSTITUTE 1800 GATEWAY DRIVE SUITE 200 SAN MATEO, CA 94404 20-0978565	PROVIDES SCHOLARSHIPS TO ACCOUNTING STUDENTS AND PROMOTE FINANCIAL LITERACY	CA	501(C)(3)	LINE 11A, I	CALIFORNIA SOCIETY OF CPAS		No

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) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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) Section 512 (b)(13) controlled entity? Yes	(i) No

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

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

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

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 sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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	

Part VII **Supplemental Information**

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

Return Reference	Explanation