


Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax	OMB No 1545-0047
	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/foi/m990	2015 Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 08-01-2015 , and ending 07-31-2016			
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS		D Employer identification number 13-0432265
	Doing business as		E Telephone number (919) 402-4500
	Number and street (or P O box if mail is not delivered to street address) 220 LEIGH FARM ROAD	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code DURHAM, NC 277078110		G Gross receipts \$ 317,332,617
	F Name and address of principal officer BARRY MELANCON 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036		
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J Website: ▶ WWW.AICPA.ORG		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		H(c) Group exemption number ▶	
		L Year of formation 1916	M State of legal domicile DC

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IS A MEMBERSHIP ORGANIZATION WHOSE PRIMARY EXEMPT PURPOSES ARE TO SERVE AND UNITE THE ACCOUNTANCY PROFESSION, TO DEVELOP AND MAINTAIN HIGH PROFESSIONAL STANDARDS, TO ADVANCE THE SCIENCE OF ACCOUNTANCY, TO DEVELOP AND IMPROVE ACCOUNTANCY EDUCATION AND TO PROVIDE FOR THE EXAMINATION OF CANDIDATES		
	2 Check this box <input type="checkbox"/> 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)	3 264	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 261	
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5 951	
	6 Total number of volunteers (estimate if necessary)	6 1,634	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 4,600,246	
b Net unrelated business taxable income from Form 990-T, line 34	7b 292,967		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 131,063,470	Current Year 135,262,470
	9 Program service revenue (Part VIII, line 2g)	93,327,346	93,502,115
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,177,112	6,369,832
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,088,577	9,495,212
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	244,656,505	244,629,629
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,654,425
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)		117,189,229	116,818,694
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)		125,682,692	131,481,882
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		248,526,346	253,919,233
19 Revenue less expenses Subtract line 18 from line 12		-3,869,841	-9,289,604
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	225,740,262	200,626,710
	21 Total liabilities (Part X, line 26)	191,680,662	181,441,840
	22 Net assets or fund balances Subtract line 21 from line 20	34,059,600	19,184,870

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	*****				2017-05-10
	Signature of officer				Date
	ANTHONY PUGLIESE VP - FINANCE, ASSOC & PUB ACCT Type or print name and title				
Paid Preparer Use Only	Prnt/Type preparer's name THOMAS LANNING		Preparer's signature THOMAS LANNING		Date 2017-05-09
					Check <input type="checkbox"/> if self-employed
	Firm's name ▶ COHNREZNICK LLP		Firm's EIN ▶ 22-1478099		
	Firm's address ▶ 4 BECKER FARM ROAD ROSELAND, NJ 07068		Phone no (973) 228-3500		

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IS A MEMBERSHIP ORGANIZATION WHOSE PRIMARY EXEMPT PURPOSES ARE TO SERVE AND UNITE THE ACCOUNTANCY PROFESSION, TO DEVELOP AND MAINTAIN HIGH PROFESSIONAL STANDARDS, TO ADVANCE THE SCIENCE OF ACCOUNTANCY, TO DEVELOP AND IMPROVE ACCOUNTANCY EDUCATION AND TO PROVIDE FOR THE EXAMINATION OF CANDIDATES

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 APPROXIMATELY 418,000 VOTING MEMBERS HAVE ACCESS TO A VARIETY OF MEMBERSHIP PRODUCTS & SERVICES, SUCH AS EDUCATIONAL SERVICES

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)
UNIFORM CPA EXAMINATIONS TOTAL NUMBER OF EXAM SECTIONS GRADED - APPROXIMATELY 253,000

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)
CONTINUING PROFESSIONAL EDUCATION COURSES AND CONFERENCES, GAVE OVER 2300 GROUP STUDY CPE PRESENTATIONS WITH NUMEROUS CPE INDIVIDUAL STUDY COURSES AND 65 CONFERENCES FOR MEMBERS

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	No
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	Yes
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	No
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	Yes
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	Yes
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	Yes
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	No
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)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	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				Yes	No
Check if Schedule O contains a response or note to any line in this Part V				<input type="checkbox"/>	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	461		
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	951		
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		No	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
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 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a 264		
b Enter the number of voting members included in line 1a, above, who are independent	1b 261		
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	Yes	
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	No
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	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	No
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	No
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 **NC , NY**

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
TIMOTHY LASPALUTO 220 LEIGH FARM ROAD DURHAM, NC 277078110 (919) 402-4500

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

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

[illegible]

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	8,374,320	0	536,777

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 ► 272

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

Section B. Independent Contractors

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

(A)	(B)	(C)
Name and business address	Description of services	Compensation
COHNREZNICK LLP 4 BECKER FARM ROAD ROSELAND, NJ 07068	AUDITING	673,394
GIBSON DUNN & CRUTCHER LLP 200 PARK AVENUE NEW YORK, NY 101660193	LEGAL	597,265
PLINK COACHING CENTER FOR EXCELLENCE LLC 9024 MOUNTAINBERRY CIR FREDERICK, MD 21702	CONSULTING	588,010
KILPATRICK TOWNSEND & STOCKTON LLP 4208 SIX FORKS RD RALEIGH, NC 27609	LEGAL	478,004
APPLIED RESEARCH AND CONSULTING LLC 320 WEST 13TH STREET 7TH FLOOR NEW YORK, NY 10014	CONSULTING	298,166

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 ▶ 20	
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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	135,262,470			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f			135,262,470		
Program Service Revenue	2a	CONFERENCES	Business Code				
			611430	27,458,943	27,458,943		
	b	UNIFORM CPA/APFS EXAMS	900099	25,199,161	25,199,161		
	c	PROFESSIONAL DEVELOPMENT	900099	21,000,558	21,000,558		
	d	TECHNICAL PUBLICATION	511130	13,236,456	13,236,456		
	e	MAGAZINE PUBLICATIONS	511120	5,853,275	1,727,729	4,125,546	
	f	All other program service revenue		753,722	753,722		
	g	Total. Add lines 2a-2f			93,502,115		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,086,236			2,086,236
	4	Income from investment of tax-exempt bond proceeds . . .					
	5	Royalties		6,708,476		209,700	6,498,776
	6a	(i) Real	(ii) Personal				
		Gross rents	500,004				
		b Less rental expenses	500,004				
		c Rental income or (loss)	0				
	d	Net rental income or (loss)					
	7a	(i) Securities	(ii) Other				
		Gross amount from sales of assets other than inventory	76,486,580				
		b Less cost or other basis and sales expenses	72,202,984				
		c Gain or (loss)	4,283,596				
	d	Net gain or (loss)		4,283,596			4,283,596
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18					
		a					
	b	Less direct expenses					
	b	Less direct expenses					
	c	Net income or (loss) from fundraising events . . .					
	9a	Gross income from gaming activities See Part IV, line 19					
		a					
	b	Less direct expenses					
	b	Less direct expenses					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances					
		a					
	b	Less cost of goods sold					
b	Less cost of goods sold						
c	Net income or (loss) from sales of inventory . . .						
	Miscellaneous Revenue		Business Code				
11a	AFFINITY PROGRAMS -		900003	1,649,570			1,649,570
b	OTHER		900099	872,166	892,185		-20,019
c	ADMIN FEE FROM INSURANCE TRUST		900099	265,000		265,000	
d	All other revenue						
e	Total. Add lines 11a-11d			2,786,736			
12	Total revenue. See Instructions			244,629,629	90,268,754	4,600,246	14,498,159

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.	5,353,866			
2	Grants and other assistance to domestic individuals. See Part IV, line 22.	64,861			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	199,930			
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	8,711,117			
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.	78,450,850			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	11,876,836			
9	Other employee benefits.	11,861,543			
10	Payroll taxes.	5,918,348			
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	1,855,822			
c	Accounting.	676,011			
d	Lobbying.	793,863			
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	402,168			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	29,798,633			
12	Advertising and promotion.	3,846,961			
13	Office expenses.	7,119,135			
14	Information technology.	13,845,279			
15	Royalties.	1,811,305			
16	Occupancy.	8,797,411			
17	Travel.	10,459,924			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	19,367,941			
20	Interest.	92,731			
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	6,980,929			
23	Insurance.	1,612,579			
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	SALES COMMISSIONS	14,816,770			
b	PROFESSIONAL DEVELOPMEN	4,188,912			
c	PUBLICATIONS	1,913,786			
d	UNRELATED BUSINESS INCO	21,933			
e	All other expenses	3,079,789			
25	Total functional expenses. Add lines 1 through 24e.	253,919,233			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		6,572,067	1	5,451,029	
	2	Savings and temporary cash investments		40,602,089	2	39,414,525	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		11,171,573	4	11,920,934	
	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		5,386,917	7	5,386,917	
	8	Inventories for sale or use		1,488,184	8	969,415	
	9	Prepaid expenses and deferred charges		19,224,548	9	19,682,746	
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	48,118,224			
	b	Less: accumulated depreciation	10b	29,488,016	17,293,893	10c	18,630,208
	11	Investments—publicly traded securities		116,435,276	11	92,524,751	
	12	Investments—other securities. See Part IV, line 11		7,565,715	12	6,607,090	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		0	15	39,095	
16	Total assets. Add lines 1 through 15 (must equal line 34)		225,740,262	16	200,626,710		
Liabilities	17	Accounts payable and accrued expenses		36,951,514	17	38,255,625	
	18	Grants payable			18		
	19	Deferred revenue		90,855,703	19	92,040,227	
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		1,790,427	21	1,774,770	
	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		3,810,000	23	60,000	
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		58,273,018	25	49,311,218	
	26	Total liabilities. Add lines 17 through 25		191,680,662	26	181,441,840	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets		34,059,600	27	19,184,870	
	28	Temporarily restricted net assets			28	0	
	29	Permanently restricted net assets			29	0	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			30		
	31	Paid-in or capital surplus, or land, building or equipment fund			31		
	32	Retained earnings, endowment, accumulated income, or other funds			32		
	33	Total net assets or fund balances		34,059,600	33	19,184,870	
	34	Total liabilities and net assets/fund balances		225,740,262	34	200,626,710	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	244,629,629
2	Total expenses (must equal Part IX, column (A), line 25)	2	253,919,233
3	Revenue less expenses Subtract line 2 from line 1	3	-9,289,604
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	34,059,600
5	Net unrealized gains (losses) on investments	5	-5,585,126
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	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	19,184,870

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 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both		No
	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both	Yes	
	<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		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		

Additional Data

Software ID:
Software Version:
EIN: 13-0432265
Name: AMERICAN INSTITUTE 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 (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
ANNE M NORTHUP DIRECTOR	3 00	X						55,000	0	0	
BARRY C MELANCON PRESIDENT & CEO	40 00	X		X				1,938,068	0	123,991	
CHRISTOPHER SCHMIDT DIRECTOR	1 00	X						0	0	0	
DAVID K MORGAN DIRECTOR	3 00	X						0	0	0	
DAVID STANFORD DIRECTOR	0 30	X						0	0	0	
DEANN A HILL DIRECTOR	3 00	X						0	0	0	
DORRI C MCWHORTER DIRECTOR	3 00	X						0	0	0	
EDUARDO JORDAN DIRECTOR	3 00	X						0	0	0	
ERIC L HANSEN DIRECTOR	3 00	X						0	0	0	
FREDERICK NISWANDER DIRECTOR	3 00	X						0	0	0	

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ARY W REYNOLDS IRECTOR	3 00	X						0	0	0
RANT ASHLEY IRECTOR	3 00	X						0	0	0
MICHAEL KIRKLAND IRECTOR	0 30 3 00	X						0	0	0
EAN M HOBBY IRECTOR	3 00	X						0	0	0
IMBERLY N ELLISON-TAYLOR ICE CHAIRMAN, DIRECTOR	20 00 1 00	X		X				0	0	0
ARJERY L PIERCEY IRECTOR	3 00	X						0	0	0
ARK PETER BEGICH IRECTOR	3 00	X						36,950	0	0
ARY STONE IRECTOR	3 00	X						0	0	0
YRIAM MADDEN IRECTOR	0 30 3 00	X						0	0	0
ANCY A BAGRANOFF IRECTOR	3 00 0 30	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
PAUL CURTH DIRECTOR	3 00	X							0	0	0
STEPHEN W CHRISTIAN DIRECTOR	3 00	X							0	0	0
THERESA GRAFENSTINE DIRECTOR	3 00	X							0	0	0
THOMAS BRODERICK DIRECTOR	3 00	X							0	0	0
TIM CHRISTEN CHAIRMAN, VICE CHAIRMAN	35 00 1 00	X		X					0	0	0
TOMMYE E BARIE CHAIR, PAST CHAIR, & DIRECTOR	10 00 1 00	X		X					0	0	0
TRACEY C GOLDEN DIRECTOR	3 00	X							0	0	0
WILLIAM E BALHOFF IMMEDIATE PAST CHAIRMAN	5 00 1 00	X		X					0	0	0
WILLIAM PIROLI DIRECTOR	3 00	X							0	0	0
ANTHONY PUGLIESE TREASURER	40 00 1 20			X					778,340	0	55,262

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL BUDDENDECK SECRETARY	40 00			X				403,058	0	50,978
ARLEEN THOMAS SVP - MANAGEMENT ACCOUNTIN	40 00				X			763,408	0	47,446
CYNTHIA FORNELLI EXECUTIVE DIRECTOR	40 00					X		1,764,633	0	46,712
JANICE MAIMAN SVP-COMMUNICATIONS & MEDIA	40 00					X		528,745	0	66,968
MARK PETERSON SVP - GOVERNMENTAL & PUBLI	40 00					X		670,279	0	51,171
SUSAN COFFEY SVP - PUBLIC PRACTICE & GL	40 00					X		714,427	0	51,612
WILLIAM CARMICHAEL SVP - STRATEGY, PEOPLE & I	40 00					X		618,412	0	42,637
RICHARD MILLER FORMER SECRETARY	8 00						X	103,000	0	0

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

2015

Open to Public Inspection

If the organization answered "Yes" on 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" on 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" on 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 AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-0432265
--	--

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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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-
2				
3				
4				
5				
6				

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														
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		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		
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														
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)2012	(b)2013	(c)2014	(d)2015	(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 on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity		(a)		(b)
		Yes	No	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		No
2		No
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	122,768,726
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	3,697,427
b	Carryover from last year	2b	
c	Total	2c	3,697,427
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	4,910,749
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	-1,213,322

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
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SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on 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

2015

Open to Public Inspection

Name of the organization AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-0432265
--	--

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on 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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements.

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

1	Purpose(s) of conservation easements held by the organization (check all that apply) <div><input type="checkbox"/> Preservation of land for public use (e g , recreation or education)<div><input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space</div><input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Preservation of a certified historic structure</div>	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a	Total number of conservation easements	Held at the End of the Year
b	Total acreage restricted by conservation easements	2a
c	Number of conservation easements on a certified historic structure included in (a)	2b
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	2d
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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" on 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 on 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 on 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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☒ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☒ Yes

☐ No

b

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

☒

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

	(a)Current year	(b)Prior year	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 on lines 2a, 2b, and 2c should equal 100%

3a

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

(i) unrelated organizations

(ii) related organizations

3a(i)

☐

Yes

3a(ii)

☐

No

b

If "Yes" on 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)	Accumulated (c) depreciation	(d) Book value
1a Land				
b Buildings		3,363,014	33,689	3,329,325
c Leasehold improvements		19,625,555	10,357,472	9,268,083
d Equipment		25,129,655	19,096,855	6,032,800
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶				18,630,208

Schedule D (Form 990) 2015

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

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

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
PART IV, LINE 2B	THE AICPA HANDLES THE ACCOUNTING FOR COSO AND FED LEGISLATIVE TASK FORCE FUND. THESE FUNDS ARE HELD AS LIABILITIES ON THE AICPA'S BOOKS.

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

Return Reference	Explanation

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS

Employer identification number
13-0432265

Part I

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

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	1	1	PROGRAM SERVICE	LEADING THE INTN'L RELATIONS TEAM AND ITS ACTIVITIES TO PROMOTE THE AICPA AND	290,961
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	JOINT VENTURE	JOINT VENTURE	170,019
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	1	EDITOR FOR MAGAZINE AND NEWSLETTER TEAM	ACCOUNTING MAGAZINE	66,255
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICE	THOUGHT LEADERSHIP	1,200,000
3a Sub-total	1	2			1,727,235
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	2			1,727,235

Part II Grants and Other Assistance to Organizations or Entities Outside the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			AUSTRALIA	MEMBERSHIP FEE	55,000				
			MALAYSIA	MEMBERSHIP FEE	48,063				
			UNITED KINGDOM	CONTRIBUTION	83,098				
			KOREA	CONTRIBUTION	10,000				

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

3 Enter total number of other organizations or entities ▶ _____

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

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes ☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)*

☐ Yes ☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)*

☒ Yes ☐ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*

☐ Yes ☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*

☒ Yes ☐ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)*

☐ Yes ☒ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	THE ORGANIZATION PAID A MEMBERSHIP FEE TO A RELATED PROFESSIONAL ORGANIZATION

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART IV, LINE 5	THE ASSOCIATION HAS ATTACHED FORM 8865 AND FROM 5471 TO THE 990T

2015

Open to Public Inspection

13-0432265

☒ Yes ☐ No

(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
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[illegible]

3 Enter total number of other organizations listed in the line 1 table 7

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) RESEARCH GRANTS	8	64,861			

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
SCHEDULE I, PART LINE 2	THE INSTITUTE VERIFIES THAT THE GRANT RECIPIENTS HAVE THE APPROPRIATE SKILLS AND MANAGEMENT TO ESTABLISH THE AGREED UPON PROGRAMS AND ARE COMPLIANT WITH THEIR EXEMPT PURPOSES. THESE RESEARCH GRANTS/STIPENDS ARE GIVEN AFTER THE WORK HAS BEEN COMPLETED.

Additional Data

Software ID:
Software Version:
EIN: 13-0432265
Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
AICPA FOUNDATION 220 LEIGH FARM ROAD DURHAM, NC 27707	13-6169602	501(C)(3)	1,490,000				CONTRIBUTION
ALPFA 801 SOUTH GRAND AVENUE SUITE 650 LOS ANGELES, CA 90017	86-1118036	501(C)(3)	39,125				CONVENTION SPONSORSHIP
AMERICAN ACCOUNTING ASSOC 5717 BESSIE DRIVE SARASOTA, FL 34233	39-6030166	501(C)(3)	16,000				SPONSORSHIP

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
AMERICAN SCHOOL COUNSELOR ASSOCIATION 1101 KING STREET NO 310 ALEXANDRIA, VA 22314	51-0237968	501(C)(3)	25,000				CONFERENCE SPONSORSHIP
ASCEND 120 WALL STREET 3RD FLOOR NEW YORK, NY 10005	51-0527847	501(C)(6)	20,000				CONVENTION SPONSORSHIP
BUSINESS PROFESSIONALS OF AMERICA 5454 BLEVELAND AVE COLUMBUS, OH 43231	31-1392085	501(C)(3)	11,500				SPONSORSHIP

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
CHAPEL HILL- CARRBORO CHAMBER OF COMMERCE 104 S ESTES DR CHAPEL HILL, NC 27514	56-0798467	501(C)(6)	25,000				MEMBERSHIP DUES
DECA INC 300 COLLEGE PARK DAYTON, OH 45469	45-3744134	501(C)(3)	13,000				CONTRIBUTION
FBLA-PBL INC 1912 ASSOCIATION DRIVE RESTON, VA 201911591	23-7254290	501(C)(3)	6,000				CONTRIBUTION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
IFAC (INTERNATIONAL FEDERATION ACCOUNTANTS INC) 545 FIFTH AVENUE NEW YORK, NY 10017	13-2915461	501(C)(6)	3,142,817				MEMBERSHIP DUES
JUDICIAL COLLEGE 1664 N VIRGINIA ST MSC 358 RENO, NV 89557	94-2427596	501(C)(3)	50,000				CONTRIBUTION
JUMPSTART COALITION 919 18TH STREET NW SUITE 300 WASHINGTON, DC 20006	52-2031287	501(C)(3)	8,000				SPONSORSHIP

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
NABA - NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS INC 7249 A HANOVER PARKWAY GREENBELT, MD 20770	23-7097490	501(C)(3)	84,500				SPONSORSHIP
NATIONAL ASSOCIATION OF COLLEGES AND EMPLOYERS 62 HIGHLAND AVENUE BETHLEHEM, PA 180179085	23-1270546	501(C)(4)	12,195				CONFERENCE SPONSORSHIP
SECURITIES AND EXCHANGE HISTORICAL SOCIETY 1101 PENNSYLVANIA AVE NW EVENING STAR BLDG WASHINGTON, DC 20004	52-2213646	501(C)(3)	15,000				CONTRIBUTION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
SOCIETY OF AMERICA BUSINESS EDITORS AND WRITERS INC 555 NORTH CENTRAL AVE ROOM 416 PHOENIX,AZ 850041248	36-3297751	501(C)(3)	10,000				CONFERENCE SPONSORSHIP
TEACHERS OF ACCOUNTING AT TWO YEAR COLLEGE 5401 W 20TH STREET PO BOX 69 GREELY,CO 80632	11-3233358	501(C)(6)	8,250				CONTRIBUTION
THE CONFERENCE BOARD INC 845 THIRD AVENUE NEW YORK,NY 100226600	13-1624108	501(C)(3)	6,338				MEMBERSHIP DUES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
THE STATE UNIVERSITY RUTGERS 291 MORTON AVE MILLVILLE, NJ 08332	23-7086291	501(C)(3)	9,000				CONFERENCE SPONSORSHIP
USCHAMBER OF COMMERCE 1615 E CHAPEL HILL STREET WASHINGTON, DC 20009	53-0045720	501(C)(6)	250,000				MEMBERSHIP DUES
XBRL INC 1050 CONNECTICUT AVENUE NW STE 400 WASHINGTON, DC 20036	20-5592157	501(C)(6)	80,000				MEMBERSHIP DUES

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" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
13-0432265

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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Tax indemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input checked="" type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
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	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?	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. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4 During the year, did any person listed on 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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
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.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?		
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?		
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 on 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 on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Part III **Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 4B	THE FOLLOWING INDIVIDUALS PARTICIPATED IN THE 457(F) PLAN: BARRY MELANCON - \$100,000; ANTHONY PUGLIESE - \$18,000; ARLEEN THOMAS - \$18,000; CYNTHIA FORNELLI - \$17,229; SUSAN COFFEY - \$18,000; MARK PETERSON - \$18,000; MICHAEL BUDDENDECK - \$18,000; JANICE MAIMAN - \$49,500; WILLIAM CARMICHAEL - \$18,000.

Additional Data

Software ID:
Software Version:
EIN: 13-0432265
Name: AMERICAN INSTITUTE 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 on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1BARRY C MELANCON PRESIDENT & CEO	(i)	1,285,295	612,500	40,273	113,656	28,673	2,080,397	0
	(ii)	0	0	0	0	- 0	- 0	0
1ANTHONY PUGLIESE TREASURER	(i)	571,389	132,210	74,741	38,368	26,622	843,330	16,500
	(ii)	0	0	0	0	- 0	- 0	0
2MICHAEL BUDDENDECK SECRETARY	(i)	368,738	34,320	0	33,661	24,844	461,563	0
	(ii)	0	0	0	0	- 0	- 0	0
3ARLEEN THOMAS SVP - MANAGEMENT ACCOUNTIN	(i)	568,114	71,769	123,525	38,338	21,044	822,790	48,059
	(ii)	0	0	0	0	- 0	- 0	0
4CYNTHIA FORNELLI EXECUTIVE DIRECTOR	(i)	1,764,633	0	0	37,767	25,555	1,827,955	0
	(ii)	0	0	0	0	- 0	- 0	0
5JANICE MAIMAN SVP-COMMUNICATIONS & MEDIA	(i)	458,932	45,050	24,763	66,870	11,881	607,496	32,852
	(ii)	0	0	0	0	- 0	- 0	0
6MARK PETERSON SVP - GOVERNMENTAL & PUBLI	(i)	550,023	54,096	66,160	37,427	23,133	730,839	16,500
	(ii)	0	0	0	0	- 0	- 0	0
7SUSAN COFFEY SVP - PUBLIC PRACTICE & GL	(i)	586,074	57,900	70,453	36,391	25,929	776,747	16,500
	(ii)	0	0	0	0	- 0	- 0	0
8WILLIAM CARMICHAEL SVP - STRATEGY, PEOPLE & I	(i)	481,852	96,600	39,960	26,759	25,115	670,286	0
	(ii)	0	0	0	0	- 0	- 0	0
9RICHARD MILLER FORMER SECRETARY	(i)	103,000	0	0	0	0	103,000	0
	(ii)	0	0	0	0	- 0	- 0	0

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

2015**Open to Public
Inspection**Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS**Employer identification number**

13-0432265

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	IN 2016 THE BY-LAWS WERE AMENDED TO RELFECT THE FOLLOWING CHANGES - ADDED A BYLAW WHICH STATES THAT ALL INDIVIDUALS WHO ARE MEMBERS, AFFILIATES OR ASSOCIATES OF THE AICPA SHALL ALSO BE MEMBERS, AFFILIATES OR ASSOCIATES OF THE ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS AS LONG AS THE INDIVIDUAL IS AN INSTITUTE MEMBER , AFFILIATE OR ASSOCIATE - REVISED THE DEFINITIONS BYLAW TO DEFINE "ASSOCIATION" TO MEAN THE ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS AS IT MAY BE CONSTITUTED AFTER JUNE 30, 2016, AND TO STATE THAT "PRESIDENT" SHALL BE UNDERSTOOD TO MEAN THE CHIEF EXECUTIVE OFFICER OF THE INSTITUTE. - REVISED THE NUMBER OF INDIVIDUALS ON THE NOMINATION COMMITTEE - REVISED THE NUMBER OF BOARD OF DIRECTOR MEMBERS NECESSARY FOR A QUORUM MUST SIMPLY BE A MAJORITY - SENIOR STAFF CAN BE APPOINTED BY THE PRESIDENT OF THE INSTITUTE INSTEAD OF APPOINTED BY THE BOARD OF DIRECTORS WHO SHALL HAVE SUCH TITLES AS THE PRESIDENT MAY ASSIGN TO THEM, THAT THE PRESIDENT AND SECRETARY ARE OFFICERS AUTHORIZED, RATHER THAN APPOINTED, BY THE BOARD OF DIRECTORS AND, ALTHOUGH THEY MUST BE EMPLOYEES OF THE INSTITUTE, THAT THEY NEED NOT BE FULL TIME EMPLOYEES - FINANCIAL MANAGEMENT AND BUDGETARY CONTROLS DELEGATED AND APPROVED BY THE BOARD OF DIRECTORS (PREVIOUSLY COUNCIL) - THE ANNUAL MEETING OF THE INSTITUTE SHALL TAKE PLACE ON A DATE TO BE FIXED BY THE BOARD OF DIRECTORS (PREVIOUSLY WITHIN 3 MONTHS AFTER THE CLOSE OF THE FISCAL YEAR)

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	<p>PERSONS MAY QUALIFY FOR ADMISSION AS MEMBERS OF THE INSTITUTE IF THEY SATISFY THE FOLLOWING CRITERIA - THEY ARE IN POSSESSION OF A VALID AND UNREVOKED CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE ISSUED BY A LEGALLY CONSTITUTED AUTHORITY, OR AT ANY TIME POSSESSED THE CERTIFICATE DESCRIBED HEREIN AND THE CERTIFICATE WAS NOT REVOKED AS A RESULT OF A DISCIPLINARY ACTION, OR MEET THE EDUCATION, EXAMINATION AND EXPERIENCE REQUIREMENTS SET OUT IN THE UNIFORM ACCOUNTANCY ACT AND WHO ARE OF GOOD MORAL CHARACTER AND HAVE NEVER BEEN GRANTED A RIGHT TO PRACTICE, - THEY HAVE PASSED AN EXAMINATION IN ACCOUNTING AND OTHER RELATED SUBJECTS SATISFACTORY TO THE BOARD OF DIRECTORS, AND - WITH RESPECT TO THOSE PERSONS WHO ARE ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTING AS AN OWNER OR AS AN EMPLOYEE WHO HAS BEEN LICENSED AS A CPA FOR MORE THAN TWO YEARS, EITHER THEY ARE PRACTICING IN A FIRM THAT IS ENROLLED IN AN INSTITUTE-APPROVED PRACTICE-MONITORING PROGRAM IF THE SERVICES PERFORMED BY SUCH A FIRM ARE WITHIN THE SCOPE OF THE AICPA'S PRACTICE-MONITORING STANDARDS AND THE FIRM ISSUES REPORTS PURPORTING TO BE IN ACCORDANCE WITH AICPA PROFESSIONAL STANDARDS, OR IF AUTHORIZED BY COUNCIL, ARE THEMSELVES ENROLLED IN SUCH A PROGRAM WITH RESPECT TO PERSONS WHO FIRST BECOME ELIGIBLE TO TAKE THE CPA EXAMINATION AFTER THE YEAR 2012, THEY SHALL HAVE OBTAINED 150 SEMESTER HOURS OF EDUCATION AT AN ACCREDITED COLLEGE OR UNIVERSITY INCLUDING A BACHELOR'S DEGREE OR ITS EQUIVALENT AFTER 2012, A PERSON WHO DOES NOT MEET THE EDUCATIONAL REQUIREMENT MAY, NONETHELESS, BE ELIGIBLE FOR MEMBERSHIP UPON ENACTMENT (REGARDLESS OF THE EFFECTIVE DATE) OF THE EDUCATION REQUIREMENT SET OUT IN THIS SECTION BY THE STATE WHICH GRANTS THE CERTIFICATE</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	PER THE AICPA BYLAWS, THERE SHALL BE AT LEAST ONE MEMBER OF COUNCIL DIRECTLY ELECTED BY THE MEMBERS OF THE INSTITUTE IN EACH STATE HAVING ONE OR MORE PERSONS ON THE MEMBERSHIP LISTS OF THE INSTITUTE THE TOTAL NUMBER OF DIRECTLY ELECTED MEMBERS OF COUNCIL SHALL BE EIGHTY-FIVE THE NUMBER OF SEATS SHALL BE EQUITABLY ALLOCATED AMONG THE STATES IN DIRECT PROPORTION TO THE NUMBER OF INSTITUTE MEMBERS ENROLLED FROM EACH STATE

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE BOARD OF DIRECTORS SHALL ACT AS THE EXECUTIVE COMMITTEE OF COUNCIL BETWEEN MEETINGS OF COUNCIL, SHALL CONTROL AND MANAGE THE PROPERTY, BUSINESS, AND ACTIVITIES OF THE INSTITUTE, AND SHALL TAKE WHATEVER ACTION IT DEEMS DESIRABLE INCLUDING THE ESTABLISHMENT OF POLICIES FOR THE CONDUCT OF THE AFFAIRS OF THE INSTITUTE CONSISTENT WITH THE PROVISIONS OF THESE BYLAWS, RESOLUTIONS OF THE MEMBERSHIP, OR ACTIONS OF THE COUNCIL. AMENDMENTS TO THE BYLAWS AUTHORIZED BY THE COUNCIL SHALL BE SUBMITTED TO ALL OF THE MEMBERS OF THE INSTITUTE FOR A VOTE BY MAIL BALLOT, NO LATER THAN 180 DAYS FOLLOWING DISCUSSION OR AUTHORIZATION BY THE COUNCIL. IF AT LEAST TWO-THIRDS OF THOSE VOTING APPROVE SUCH PROPOSAL, IT SHALL BECOME EFFECTIVE AS AN AMENDMENT TO THE BYLAWS. MAIL BALLOTS SHALL BE CONSIDERED VALID AND COUNTED ONLY IF RECEIVED AS INSTRUCTED BY THE INSTITUTE FOR THE RETURN OF SUCH VOTES WITHIN SIXTY DAYS FROM THE DATE OF MAILING THE BALLOTS TO THE MEMBERS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ENGAGES AN INDEPENDENT CPA TAX PROFESSIONAL TO PREPARE THE FORM 990 BOARD MEMBERS GENERALLY FEEL THAT THIS IS THE APPROPRIATE FIDUCIARY PROCESS THE BOARD OR AUDIT COMMITTEE'S ROLE IS TO EVALUATE THE PERSON(S) OR FIRM HIRED TO PREPARE THE TAX RETURN AND TO DETERMINE THAT IT IS APPROPRIATELY FILED THE INSTITUTE HAS TAKEN THESE STEPS WITH THE AUDIT COMMITTEE A REVIEW OF THE FINAL VERSION OF THE FORM 990 WAS ALSO PERFORMED BY THE AUDIT COMMITTEE CHAIRMAN AND BOARD CHAIRMAN, AS WELL AS, MEMBERS OF THE AICPA'S FINANCE MANAGEMENT TEAM

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE INSTITUTE MONITORS AND ENFORCES COMPLIANCE WITH THE POLICY BY SUCH ACTIONS AS A REVIEW OF HIRED CONSULTANTS TO DETERMINE IF INDEPENDENCE DOES EXIST AND AN ENVIRONMENTAL SCAN OF BUSINESS NEWS TO ENSURE THAT NO CONFLICTS EXIST

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE AICPA EXECUTIVE COMPENSATION COMMITTEE, COMPOSED OF THE BOARD CHAIR, PAST CHAIR, CHAIR OF FINANCE, VICE CHAIR AND ONE OTHER BOARD MEMBER, REVIEW ALL MATTERS OF COMPENSATION RELATIVE TO THE INSTITUTE'S PRESIDENT AND KEY OFFICERS THE COMMITTEE'S ROLES AND RESPONSIBILITIES INCLUDE, 1) ENSURING THAT THE INSTITUTE'S EMPLOYEE COMPENSATION AND PAY PRACTICES ARE CONSISTENT WITH INSTITUTE VALUES AND COMPETITIVE PRACTICES IN THE MARKETPLACE, 2) ESTABLISHING AND ANNUALLY REVIEWING THE COMPENSATION OF THE INSTITUTE'S PRESIDENT AND KEY OFFICERS (INCLUDING A REVIEW OF THE CASH COMPENSATION, BENEFITS, PERQUISITES AND CONDITIONS OF EMPLOYMENT) 3) PERIODICALLY REVIEWING THE EMPLOYEES' BENEFITS WITH REGARD TO COSTS AND LIABILITIES AND 4)REVIEWING THE ACTIVITIES ANALYSES PREPARED BY THE AICPA'S EXTERNAL COMPENSATION CONSULTANT

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE INSTITUTE'S GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON THE INSTITUTE'S WEB SITE WWW.AICPA.ORG

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 13	THE AICPA HAS AN ENHANCED CODE OF CONDUCT THAT PROVIDES SEVERAL OPTIONS FOR EMPLOYEES TO RAISE CONCERNS, INCLUDING THE OPTION OF RAISING A CONCERN ANONYMOUSLY WITHOUT THE FEAR OF RETALIATION A SEPARATE WHISTLEBLOWER/HOTLINE POLICY HAS BEEN DETERMINED TO BE REDUNDANT AND UNNECESSARY SINCE THE CONTROLS IN PLACE ARE COMPARABLE

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	ANTI FRAUD CONSULTING SERVICES 80,447 AUDIT COMMITTEE PROJECTS - CAQ 120,960 AUDIT FORUM 19,693 AUDIT STANDARDS BOARD 103,583 BENEFIT CONSULTING/HUMAN RESOURCES 551,877 CAQ VOLUNTEERS 81,105 CGMA MAGAZINE 48,888 CGMA THOUGHT LEADERSHIP 1,200,000 COACHING 395,312 COMMERCIAL SERVICES 7,078,996 COMMITTEE STIPEND 202,500 COMMUNICATIONS 587,014 CONTENT DEVELOPMENT 101,833 CUSTOMER RELATIONSHIP MANAGEMENT 120,084 CYBERSECURITY CAQ 86,009 DIVERSITY TRAINING 86,599 ENHANCING AUDIT QUALITY 438,848 ETHICS CASES ASSISTANCE 169,031 EXAM DEVELOPMENT & DELIVERY 10,153,767 FINANCIAL LITERACY 48,135 FULFILLMENT/STORAGE 411,039 G400 CONSULTING 132,040 GRAPHIC DESIGN 187,360 GSA CONSULTING SERVICES 8,800 HONORARIUM 82,791 IT COMMITTEE PROJECT 191,682 LEARNING DESIGN & DEVELOPMENT 592,878 LOBBYING/CONGRESSIONAL AFFAIRS 717,410 MISCELLANEOUS 467,221 PCPS NATIONAL OFFICE 366,347 PCPS PUBLICATIONS 145,101 PEER REVIEW 115,291 PHOTOGRAPHY 25,230 PRESS RELATIONS/PUBLICITY 1,129,869 PROFESSIONAL CONSULTING/DESIGN FEES 1,398,522 RESEARCH 81,815 RESEARCH/WRITE/EDIT 297,901 SURVEYS 923,447 TALENT INITIATIVE - CAQ 225,035 TRADE SHOW EXPENSES 336,708 TRANSLATION SERVICES 134,513 VIDEO PRODUCTION 122,952 WORKFLOW AUTOMATION 30,000

Return Reference	Explanation
FORM 990, PART XII LINE 2C	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

SCHEDULE R
(Form 990)

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

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
13-0432265

Part I

Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) AICPA GLOBAL ENTERPRISES II LLC 220 LEIGH FARM ROAD DURHAM, NC 27707	INVESTMENT	DE	0	20,000	
(2) AICPA GLOBAL ENTERPRISES III LLC 220 LEIGH FARM ROAD DURHAM, NC 27707	INVESTMENT	DE	0	20,000	
(3) AICPA GLOBAL ENTERPRISES LLC 220 LEIGH FARM ROAD DURHAM, NC 27707	INVESTMENT	DE	0	20,000	
(4) NORTHSTAR CONFERENCES LLC 220 LEIGH FARM ROAD DURHAM, NC 27707 06-1623588	CONFERENCES	DE	0	0	N/A

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	No
See Additional Data Table							

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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL (1) ACCOUNTANTS 220 LEIGH FARM ROAD DURHAM, NC 27707 45-4088500	JOINT VENTURE BETWEEN AICPA & CIMA - GLOBAL PROMOTION OF MGMENT ACCOUNTING	SZ	AICPA		-170,019	135,046		No			No	60 000 %
(2) SHARED SERVICES LLC 220 LEIGH FARM ROAD DURHAM, NC 27707 13-4138330	MANAGE SHARED SERVICES BETWEEN AICPA AND STATE SOCIETIES	DE	N/A	ROYALTIES				No			No	50 000 %

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	No
(1) CPA2BIZ INC 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036 22-3731549	INTERNET PORTAL MARKETING	DE	N/A	C	-1,913,756	18,026,405	77 480 %	Yes	

Part V Transactions With Related Organizations

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

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

1

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

a

Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

1a

Yes

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

No

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

Yes

m

Performance of services or membership or fundraising solicitations by related organization(s)

1m

Yes

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

No

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

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)CPA2BIZ INC	A	2,585,481	
(2)CPA2BIZ INC	M	16,330,913	
(3)AICPA FDN	B	1,490,000	
(4)AICPA FDN	N	265,484	
(5)INST FOR ACCT PROF IN THE AMERICAS	R	290,961	

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.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 13-0432265
Name: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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	No
ACCOUNTING RESEARCH ASSOCIATION 220 LEIGH FARM ROAD DURHAM, NC 27707 13-6227058	DEVELOP AND ESTABLISH FINANCIAL GOVERNMENT ACCOUNTING REPORTING STANDARDS	DC	501(C)(6)	N/A	AICPA	Yes	
AICPA BENEVOLENT FUND 220 LEIGH FARM ROAD DURHAM, NC 27707 13-6168775	PROVIDE FINANCIAL ASSISTANCE TO NEEDY MEMBERS OF AICPA	NY	501(C)(3)	509(A)(2)	AICPA	Yes	
AICPA EDUCATIONAL FUND INC 220 LEIGH FARM ROAD DURHAM, NC 27707 13-3552063	PROVIDES SPEAKERS FOR EDUCATIONAL SEMINARS FOR THE ACCOUNTING PROFESSION	NY	501(C)(3)	509(A)(3)	AICPA	Yes	
AICPA FOUNDATION 220 LEIGH FARM ROAD DURHAM, NC 27707 13-6169602	ADVANCES ACCOUNTING PROFESSION AND EDUCATION DIVERSITY	DC	501(C)(3)	509(A)(1)	AICPA	Yes	
AICPA POLITICAL ACTION COMMITTEE 220 LEIGH FARM ROAD DURHAM, NC 27707 13-2937976	CONTRIBUTES TO CANDIDATES FOR FEDERAL ELECTIVE OFFICE	DC	527		AICPA	Yes	
AICPA'S CORPORATE CITIZENSHIP FOUNDATION INC 220 LEIGH FARM ROAD DURHAM, NC 27707 90-0404724	ASSISTS LOCAL CHARITIES	NY	501(C)(3)	509(A)(1)	AICPA	Yes	
CPA'S IN SUPPORT OF AMERICA 220 LEIGH FARM ROAD DURHAM, NC 27707 13-4188683	FINANCIAL ASSISTANCE TO VICTIMS OF TERRORIST ATTACKS AND NATURAL DISASTERS	NY	501(C)(3)	509(A)(1)	AICPA	Yes	
INSTITUTE FOR ACCOUNTING PROFESSIONALS IN THE AMERICAS 66 WELLINGTON STREET WEST SUITE 53 TORONTO,ONTARIO M5K 1E6 CA	SAME AS AICPA	CA					No