

EXTENDED TO NOVEMBER 15, 2017

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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

2016Open to Public
Inspection

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990**A** For the 2016 calendar year, or tax year beginning and ending**B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP**

Doing business as

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

3701 ALGONQUIN RD

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

ROLLING MEADOWS, IL 60008**F** Name and address of principal officer: **ROBERT A MICEK
SAME AS C ABOVE****D** Employer identification number**94-2919522****E** Telephone number**(847) 253-1545****G** Gross receipts \$**4,533,505.****H(a)** Is this a group return for subordinates?**STMT 1**☒ Yes ☐ No**H(b)** Are all subordinates included?☐ Yes ☒ No

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

H(c) Group exemption number **2504****I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.ISACA.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation:**M** State of legal domicile:**Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities: PROVIDE PROFESSIONAL EDUCATION, FACILITATE NETWORKING AND COMMUNITY THROUGH CHAPTER MEETINGS, AND						
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of its net assets						
3	Number of voting members of the governing body (Part VI, line 1a)	3	389				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	389				
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	0				
6	Total number of volunteers (estimate if necessary)	6	702				
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	1,861.				
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.				
8	Contributions and grants (Part VIII, line 1)	Prior Year	Current Year				
9	Program service revenue (Part VIII, line 2g)	1,273,227.	1,480,623.				
10	Investment income (Part VIII, column (A), lines 3, 4, and 10)	2,553,571.	2,861,153.				
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8, 9, 10, and 11)	3,861.	3,462.				
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	158,598.	188,267.				
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,989,257.	4,533,505.				
14	Benefits paid to or for members (Part IX, column (A), line 4)	171,570.	98,485.				
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.				
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.				
16b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.				
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,511,971.	3,712,543.				
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 18)	3,683,541.	3,811,028.				
19	Revenue less expenses - Subtract line 18 from line 12	305,716.	722,477.				
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year				
21	Total liabilities (Part X, line 26)	3,918,496.	4,675,323.				
22	Net assets or fund balances - Subtract line 21 from line 20	0.	0.				
		3,918,496.	4,675,323.				

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 **Robert A. Micek** Signature of officer **11/9/2017** Date

ROBERT A MICEK, CFO Type or print name and title

Paid Print/Type preparer's name **THOMAS LANNING** Preparer's signature **THOMAS LANNING** Date **10/27/17** Check ☐ if self-employed PTIN **P00851654**

Preparer Firm's name **COHNREZNICK LLP** Firm's EIN **22-1478099**

Use Only Firm's address **4 BECKER FARM ROAD** Phone no. **973-228-3500**
ROSELAND, NJ 07068

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

☒ Yes ☐ No

632001 11-11-16

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

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SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

9-30

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Part III Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission

INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) CHAPTERS'
MISSION IS TO SERVE BOTH INDIVIDUALS AND ENTERPRISES BY BEING A LOCAL
PROVIDER OF KNOWLEDGE, CERTIFICATION EXAM REVIEW, COMMUNITY, ADVOCACY,
AND EDUCATION ON SUBJECTS SUCH AS INFORMATION SYSTEMS ASSURANCE AND

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 \$)

INFORMATION TECHNOLOGY IS A RAPIDLY CHANGING INDUSTRY, AND IT DEMANDS A
COMMITMENT ON THE PART OF ITS PRACTITIONERS TO LEARN CONTINUOUSLY AND
MASTER NEW SKILLS. INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION
(ISACA) CHAPTERS' PRIMARY PURPOSE IS TO SERVE THEIR LOCAL MEMBERS BY
OFFERING BENEFITS IN THE FOLLOWING CATEGORIES: EDUCATION/PROFESSIONAL
DEVELOPMENT, NETWORKING AND RELATIONS, AND ACADEMIC SUPPORT.
EDUCATIONAL EVENTS FOR PROFESSIONAL DEVELOPMENT INCLUDE OPPORTUNITIES
SUCH AS TRAINING LUNCHEONS, SEMINARS, CONFERENCES AND CERTIFICATION
EXAM REVIEW COURSES. THE CHAPTERS ALSO FACILITATE LOCAL NETWORKING BY
OFFERING OPPORTUNITIES TO BUILD RELATIONSHIPS WITH OTHER PROFESSIONALS
AND ORGANIZATIONS WITH RELATED INTERESTS THROUGH CHAPTER AND COMMITTEE
MEETINGS, NETWORKING EVENTS, AND EDUCATIONAL EVENTS. A SENSE OF

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

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses

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

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Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	13	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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.	0	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.	X	
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)?		X
b	If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
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?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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

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

Section A. Governing Body and Management

	Yes	No
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.	389	
b Enter the number of voting members included in line 1a, above, who are independent	389	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
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?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **ROBERT A MICEK - (847) 253-1545**
3701 ALGONQUIN ROAD, SUITE 1010, ROLLING MEADOWS, IL 60008

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) THOMAS PHELPS IV DIRECTOR	7.00	X						0.	0.	0.
(2) PRASAD KODUKULLA DIRECTOR	7.00	X						0.	0.	0.
(3) KELLY LIN DIRECTOR	7.00	X						0.	0.	0.
(4) AMANDA XU DIRECTOR	7.00	X						0.	0.	0.
(5) JONATHAN CHAN DIRECTOR	7.00	X						0.	0.	0.
(6) ANNA CARLIN DIRECTOR	7.00	X						0.	0.	0.
(7) DAVID ALEXANDER DIRECTOR	7.00	X						0.	0.	0.
(8) NELSON GIBBS PRESIDENT	7.00	X		X				0.	0.	0.
(9) FAUSTO FLORES VICE PRESIDENT	7.00	X		X				0.	0.	0.
(10) CYNTHIA LI TREASURER	7.00	X		X				0.	0.	0.
(11) STEVE HOLT SECRETARY	7.00	X		X				0.	0.	0.
(12) MR. MICHAEL PODEMSKI, CISA,CIS PRESIDENT	2.00	X		X				0.	0.	0.
(13) MS. PAMELA NIGRO, CISA,CGEIT,C VICE PRESIDENT	2.00	X		X				0.	0.	0.
(14) MRS. VESELA P. ZLATEVA, CISA SECRETARY	2.00	X		X				0.	0.	0.
(15) MR. DAVID ALLEN BAKER, CISA TREASURER	2.00	X		X				0.	0.	0.
(16) MR. NATHAN A. ANDERSON, CISA, MEMBERSHIP DIRECTOR	2.00	X						0.	0.	0.
(17) MR. LAMAR BURRELL, CISA PROGRAM DIRECTOR	2.00	X						0.	0.	0.

**INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP**

Form 990 (2016)

94-2919522 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(18) MS. GRACE ZHOU, CISM PROGRAM DIRECTOR	2.00	X						0.	0.	0.
(19) MS. JENNIFER PANG, CISA PROGRAM DIRECTOR	2.00	X						0.	0.	0.
(20) MR. MOHSIN KHAMBATY, CISA EVENT DIRECTOR	2.00	X						0.	0.	0.
(21) MS. ZHE (ALICIA) LI EVENT DIRECTOR	2.00	X						0.	0.	0.
(22) MRS. ALLYSON R. ZOLLER, CISA, MEETING DIRECTOR	2.00	X						0.	0.	0.
(23) MS. DEBBIE WASEMANN, CISA MEETING DIRECTOR	2.00	X						0.	0.	0.
(24) MS. SWATI SHANKAR IYER MEETING DIRECTOR	2.00	X						0.	0.	0.
(25) MR. NORMAN F. SPIELMAN, CISA SEMINAR DIRECTOR	2.00	X						0.	0.	0.
(26) MR. ROBERT E. PARDON SEMINAR DIRECTOR	2.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2016)

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b	1,472,023.			
	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	8,600.			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,480,623.			
Program Service Revenue	2 a CONFERENCES & MEETINGS	Business Code 611600	2,414,775.	2,414,775.		
	b CHAPTER MEETINGS	611600	446,378.	446,378.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		2,861,153.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,462.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties			2,000.			2,000.
6 a Gross rents		(i) Real (ii) Personal				
b Less. rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less. cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
b Less. direct expenses						
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19						
b Less. direct expenses						
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances						
b Less. cost of goods sold						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a SPONSORSHIP REVENUE	900099	129,700.			129,700.	
b CHAPTER SOCIAL EVENTS	900099	9,125.			9,125.	
c ADVERTISING	900099	1,861.		1,861.		
d All other revenue	900099	45,581.			45,581.	
e Total. Add lines 11a-11d		186,267.				
12 Total revenue. See instructions.		4,533,505.	2,861,153.	1,861.	189,868.	

**INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP**

Form 990 (2016)

94-2919522 Page 10

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	83,485.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	15,000.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	34,191.			
b Legal	756.			
c Accounting	25,516.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	15,183.			
12 Advertising and promotion	15,086.			
13 Office expenses	150,113.			
14 Information technology	83,559.			
15 Royalties				
16 Occupancy				
17 Travel	183,805.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,114,585.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	38,749.			
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 DE MINIMUS AWARDS/GIFTS	34,507.			
b BUS. LICENSES & REG.	6,888.			
c SPONSORSHIPS	4,983.			
d EQUIP. RENTAL & MAINT.	4,181.			
e All other expenses	441.			
25 Total functional expenses. Add lines 1 through 24e	3,811,028.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP**

Form 990 (2016)

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Part X Balance Sheet

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

☒ X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,714,491.	1	1,438,989.
	2 Savings and temporary cash investments	2,161,070.	2	3,151,416.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	42,935.	15	84,918.
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,918,496.	16	4,675,323.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> X and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,918,496.	27	4,675,323.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	3,918,496.	33	4,675,323.
	34 Total liabilities and net assets/fund balances	3,918,496.	34	4,675,323.

Form 990 (2016)

**INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP**

Form 990 (2016)

94-2919522 Page 12

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	4,533,505.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,811,028.
3	Revenue less expenses. Subtract line 2 from line 1	3	722,477.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,918,496.
5	Net unrealized gains (losses) on investments	5	
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	34,350.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,675,323.

Part XII Financial Statements and Reporting

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

<p>1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p> <p>2a Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p> <p>b Were the organization's financial statements audited by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p> <p>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?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p> <p>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?</p> <p>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</p>	<table border="1"> <thead> <tr> <th></th> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2a</td> <td></td> <td>X</td> </tr> <tr> <td>2b</td> <td></td> <td>X</td> </tr> <tr> <td>2c</td> <td></td> <td></td> </tr> <tr> <td>3a</td> <td></td> <td>X</td> </tr> <tr> <td>3b</td> <td></td> <td></td> </tr> </tbody> </table>		Yes	No	1			2a		X	2b		X	2c			3a		X	3b		
	Yes	No																				
1																						
2a		X																				
2b		X																				
2c																						
3a		X																				
3b																						

Form 990 (2016)

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

2016

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 organization INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC GROUP	Employer identification number 94-2919522
--	---

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 campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

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

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2016

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INFORMATION SYSTEMS AUDIT AND

Schedule C (Form 990 or 990-EZ) 2016 **CONTROL ASSOCIATION INC GROUP**

94-2919522 Page 2

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

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

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

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

**(a) Filing
organization's
totals**

**(b) Affiliated group
totals**

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
b Total lobbying expenditures to influence a legislative body (direct lobbying)
c Total lobbying expenditures (add lines 1a and 1b)
d Other exempt purpose expenditures
e Total exempt purpose expenditures (add lines 1c and 1d)
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.

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

- 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) 2013	(b) 2014	(c) 2015	(d) 2016	(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					

Schedule C (Form 990 or 990-EZ) 2016

Part IV Supplemental Information

TO INDIVIDUALS:

CHAPTERS PROVIDE SCHOLARSHIPS TO IT AUDITING AND SECURITY PROFESSIONALS AND
TO ACADEMIC STUDENTS FOR CERTIFICATION AND/OR ACADEMIC STUDIES.

SCHOLARSHIPS ARE MERIT-BASED ON AN INDIVIDUAL SCORE. ALL FUNDS ISSUED TO
INDIVIDUALS ARE REQUIRED TO BE USED TO DEFRAY THE COST OF CERTIFICATION,
TUITION AND BOOKS. THE INDIVIDUAL CHAPTERS DO NOT FOLLOW UP WITH
INDIVIDUALS AFTER ISSUANCE OF SCHOLARSHIP.

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

2016

Open to Public
Inspection

Name of the organization

**INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP**

Employer identification number
94-2919522

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**ELEVATE THE VISIBILITY OF IT GOVERNANCE, SECURITY AND AUDIT
PROFESSIONALS.**

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**SECURITY, GOVERNANCE OF ENTERPRISE OF INFORMATION TECHNOLOGY (IT), AND
IT-RELATED RISK AND COMPLIANCE.**

**THE ISACA CHAPTERS SUPPORT AND ENHANCE RELATIONSHIPS AMONG THE FACULTY
AND STUDENT BODIES OF LOCAL COLLEGES AND UNIVERSITIES BY PROMOTING
STUDENT MEMBERSHIP IN ISACA, NETWORKING WITH FACULTY AND STUDENTS
INTERESTED IN LEARNING MORE ABOUT THE INFORMATION SYSTEMS AUDIT AND
SECURITY PROFESSIONS, AND ENCOURAGING COMPLIANCE WITH ISACA'S
FRAMEWORK, STANDARDS AND CODE OF PROFESSIONAL ETHICS.**

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

COMMUNITY IS ALSO PROMOTED THROUGH THE CHAPTER WEB SITE.

FORM 990, PART VI, SECTION A, LINE 2:

**3 OF 28 CHAPTERS HAVE BOARD MEMBERS WITH FAMILY RELATIONSHIPS OR BUSINESS
RELATIONSHIPS.**

FORM 990, PART VI, SECTION A, LINE 4:

**MOST OF THE CHAPTERS DID NOT MAKE ANY CHANGES, HOWEVER, THE FOLLOWING
CHANGES DID OCCUR:**

Name of the organization INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC GROUP

Employer identification number
94-2919522

CENTRAL OHIO CHAPTER:

REVISED BYLAWS WERE APPROVED BY THE BOARD AND OUR CHAPTERS MEMBERS IN MAY
2016.

FORM 990, PART VI, SECTION A, LINE 6:

INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) CHAPTERS MAINTAIN
A MEMBERSHIP ROSTER OF INDIVIDUALS; THERE IS NO CORPORATE MEMBERSHIP
CATEGORY. ANYONE INTERESTED IN THE PURPOSES AND OBJECTIVES OF THE
ASSOCIATION IS ELIGIBLE FOR MEMBERSHIP. ANYONE HOLDING MEMBERSHIP IN A
CHAPTER MUST ALSO BE A MEMBER OF THE INTERNATIONAL BODY.

ISACA CHAPTERS' MEMBERSHIP IS CHARACTERIZED BY DIVERSITY. THE MEMBERS LIVE
AND WORK IN 187 COUNTRIES AND RUN THE GAMUT OF JOB TITLES, INCLUDING
INFORMATION SYSTEM AUDITOR, CONSULTANT, EDUCATOR, INFORMATION SECURITY
MANAGER, REGULATOR, CHIEF INFORMATION OFFICER, INTERNAL AND EXTERNAL
AUDITOR, COMPLIANCE OFFICER, RISK MANAGER, AND STUDENT. SOME ARE NEW TO THE
FIELD, WHILE OTHERS ARE AT MIDDLE MANAGEMENT LEVELS OR SENIOR RANKS. THEY
WORK IN FINANCE AND BANKING, PUBLIC ACCOUNTING, HOSPITALITY, HEALTHCARE,
GOVERNMENT AND THE PUBLIC SECTOR, UTILITIES, MANUFACTURING, AND RETAIL.
ISACA CHAPTER MEMBERS EMBRACE THIS DIVERSITY AS PROVIDING A VAST LEARNING
GROUND WHERE THEY MAY DELVE INTO THE CHALLENGES AND OPPORTUNITIES FACED BY
COLLEAGUES IN OTHER COUNTRIES, POSITIONS OR INDUSTRIES.

ISACA CHAPTERS RECOGNIZE THAT THEIR MEMBERS CONSTITUTE AN EXTENSIVE AND
VARIED POOL OF EXPERTISE - EXPERTISE THE CHAPTERS COUNT ON TO HELP PROVIDE
SERVICES AND PRODUCTS THAT ENGENDER CREDIBILITY AND CAPABILITY IN THEIR
CONSTITUENTS. THE MORE MEMBERS, THE MORE EXPERTISE; THE MORE EXPERTISE, THE
BETTER THE ABILITY TO MEET CONSTITUENT NEEDS. ISACA CHAPTERS' MEMBERS ARE

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THEIR MOST VALUABLE ASSET.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBERS OF CHAPTERS HAVE THE RIGHT TO ELECT OR APPOINT MEMBERS OF THE
GOVERNING BODY OF EACH CHAPTER.

FORM 990, PART VI, SECTION A, LINE 7B:

GOVERNING BODY DECISIONS SUBJECT TO APPROVAL

0 OF 28 ISACA CHAPTERS ANSWERED "NO" TO LINE 7B.

THE FOLLOWING INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA)
CHAPTERS ANSWERED "YES" TO LINE 7B:

ATLANTA CHAPTER:

CHANGES TO BYLAWS ARE SUBJECT TO APPROVAL BY MEMBERS.

CENTRAL MARYLAND CHAPTER:

ALL CHAPTER GOVERNANCE DECISIONS ARE SUBMITTED BY, VOTED UPON, AND APPROVED
BY THE BOARD. WE ALERT THE MEMBERS VIA OUR BYLAW CHANGES OR EMAIL
ANNOUNCEMENTS.

CENTRAL OHIO CHAPTER:

MEMBERS VOTE ON BYLAWS AMENDMENTS AND ISACA DIRECTORS AND OFFICERS.

CHARLOTTE CHAPTER:

MEMBERS ELECT EXECUTIVE BOARD AT AGM.

CHICAGO CHAPTER:

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SIGNIFICANT BYLAW CHANGES ARE VOTED ON BY THE CHAPTER MEMBERS.

DENVER CHAPTER:

**ISACA DENVER CHAPTER MEMBERS HAVE VOTING RIGHTS ON GOVERNANCE DECISIONS
INCLUDING BYLAWS AND BUDGET ITEMS OVER \$1,000.**

DETROIT CHAPTER:

MEMBERS MUST VOTE ON CHANGES TO THE BYLAWS.

GREATER HARTFORD CHAPTER:

MEMBERS HAVE VOTING RIGHTS TO APPROVE BY-LAW CHANGES AND ELECTION RESULTS.

GREATER HOUSTON CHAPTER:

MEMBERSHIP VOTE ON THE BYLAWS.

GREATER KANSAS CITY CHAPTER:

CHANGES TO THE CHAPTER BYLAWS ARE VOTED ON BY THE MEMBERS.

LOS ANGELES CHAPTER:

**TO AMEND THE CHAPTER BYLAWS, THE CHAPTER BOARD MUST APPROVE ALL BYLAW
CHANGES AND FORWARD THEM TO THE MEMBERSHIP DIVISION OF THE ASSOCIATION WITH
CHANGES INDICATED. THE ASSOCIATION MUST APPROVE ALL BYLAW CHANGES PRIOR TO
THEM BEING SUBMITTED FOR A VOTE BY CHAPTER MEMBERSHIP. CHAPTER BYLAW
AMENDMENTS WILL BE APPROVED, AT ANY CHAPTER MEETING, BY A TWO-THIRDS (2/3)
VOTE, PROVIDED THAT THE AMENDMENT HAS BEEN SUBMITTED IN WRITING AT THE
PREVIOUS MEETING, OR HAS BEEN MAILED OR E-MAILED TO THE ENTIRE CHAPTER
MEMBERSHIP AT LEAST TEN (10) DAYS PRIOR TO THE MEETING AT WHICH IT WILL BE
CONSIDERED. THE MEMBERSHIP DIVISION OF THE ASSOCIATION WILL BE ADVISED**

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THAT THE BYLAW AMENDMENTS HAVE BEEN APPROVED, AND WILL BE SENT A COPY OF
THE APPROVED VERSION OF THE BYLAWS. IF DISSOLUTION OF THE CHAPTER BECOMES
INEVITABLE, THESE BYLAWS MUST BE RESCINDED BY A TWO-THIRDS (2/3) VOTE OF
THE CHAPTER MEMBERSHIP AFTER TEN (10) DAYS' NOTICE HAS BEEN MAILED TO EACH
MEMBER.

MINNESOTA CHAPTER:

THE ELECTED BOARD AS CHOSEN FROM THE CHAPTER'S MEMBERSHIP DURING ITS ANNUAL
MEETING IS CHARGED WITH MAKING AND MANAGING ALL GOVERNANCE DECISIONS ON
BEHALF OF THE CHAPTER AND ITS MEMBERS.

NATIONAL CAPITAL AREA CHAPTER:

MEMBERSHIP VOTE ON THE BYLAWS.

NEW ENGLAND CHAPTER:

MEMBERSHIP VOTE ON THE BYLAWS AND OFFICERS.

NEW JERSEY CHAPTER:

MEMBERS APPROVE THE BUDGET AT THE AGM.

NEW YORK METRO CHAPTER:

ELECTIONS, AND NON-BUDGETED EXPENDITURES OVER 20K.

NORTH TEXAS CHAPTER:

MEMBERSHIP VOTE ON THE BYLAWS.

PHILADELPHIA CHAPTER:

ELECTION OF CHAPTER OFFICERS AND CHANGES TO BYLAWS.

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PHOENIX CHAPTER:

MEMBERS HAVE THE FOLLOWING VOTING RIGHTS PER CHAPTER BYLAWS: BYLAW CHANGES

**- AT SUCH MEETING OF THE BOARD, THE PROPOSED CHANGE TO THE BYLAWS SHALL BE
CONSIDERED AND VOTED UPON BY THE MEMBERS PRESENT. IF AT LEAST TWO-THIRDS**

(2/3) OF THE BOARD VOTE IN FAVOR OF SUCH CHANGE, THE APPROVED AMENDMENT,

REPEAL OR ADDITION SHALL BE RECOMMENDED TO THE MEMBERSHIP. THESE BOARD

RECOMMENDED CHANGES SHALL BE SUBMITTED IN WRITING AT THE PREVIOUS REGULAR

CHAPTER MEETING OR BE MAILED TO THE ENTIRE CHAPTER MEMBERSHIP AT LEAST TEN

(10) DAYS PRIOR TO THE MEETING AT WHICH IT WILL BE CONSIDERED. AT THE

CHAPTER MEETING, THE BYLAWS WILL BE AMENDED BY A TWO THIRDS (2/3) VOTE.

DISSOLUTION - TO AFFECT DISSOLUTION OF THE CHAPTER, THESE BYLAWS MUST BE

RESCINDED BY A TWO-THIRDS (2/3) VOTE OF THE MEMBERSHIP AFTER TEN (10) DAYS'

NOTICE HAS BEEN MAILED TO EACH MEMBER.

PITTSBURGH CHAPTER:

MEMBERS VOTE ON BYLAW CHANGES DURING OUR ANNUAL MAY MEETING AND ARE

INCLUDED ON SIGNIFICANT DECISIONS SUCH AS CHAPTER DISSOLUTION.

PUGET SOUND CHAPTER:

ARTICLE X. DISSOLUTION

TO EFFECT DISSOLUTION OF THE CHAPTER, THESE BYLAWS MUST BE RESCINDED BY A

TWO-THIRDS (2/3) VOTE OF THE CHAPTER MEMBERSHIP AFTER TEN (10) DAYS NOTICE

HAS BEEN MAILED TO EACH MEMBER. IN THE EVENT OF DISSOLUTION, THE CHAPTER

SHALL NOTIFY THE CHIEF EXECUTIVE OFFICER OF THE ASSOCIATION, IN WRITING,

INDICATING THE REASON(S) FOR DISSOLUTION AND SHALL RETURN THE CHAPTER

CHARTER AND ANY OTHER CHAPTER OR ASSOCIATION DOCUMENTS TO INTERNATIONAL

HEADQUARTERS. ALL NET ASSETS SHALL GO TO A WELFARE, EDUCATION OR CIVIC

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**PROJECT DESIGNATED BY THE CHAPTER MEMBERSHIP, PURSUANT TO SECTION 501 (C)
(6) OF THE US INTERNAL REVENUE CODE WITH THE APPROVAL OF THE ASSOCIATION'S
INTERNATIONAL PRESIDENT AND CHIEF EXECUTIVE OFFICER.**

ARTICLE XII. AMENDMENT OF CHAPTER BYLAWS

**THE CHAPTER SHALL FORWARD ALL BYLAWS CHANGES TO THE ASSOCIATION, WITH
CHANGES INDICATED, AS THE ASSOCIATION MEMBERSHIP BOARD MUST GIVE APPROVAL
TO ALL BYLAWS CHANGES PRIOR TO SUBMITTING FOR VOTE BY THE CHAPTER
MEMBERSHIP. THE CHAPTER BOARD SHALL CONDUCT A PERIODIC, IDEALLY ANNUAL,
COMPARISON OF THE CHAPTER PRACTICES TO THE BYLAWS. THE CHAPTER BOARD MUST
ENSURE THE COMPLIANCE OF THE BYLAWS WITH THE ASSOCIATION'S BYLAWS AND
APPLICABLE COUNTRY REQUIREMENTS.**

**THESE BYLAWS MAY BE AMENDED AT ANY REGULAR MEETING BY A TWO-THIRDS
(2/3) VOTE PROVIDED THAT THE AMENDMENT HAS BEEN SUBMITTED IN WRITING AT THE
PREVIOUS REGULAR MEETING, OR HAS BEEN MAILED OR EMAILED TO THE ENTIRE
CHAPTER MEMBERSHIP AT LEAST TEN (10) DAYS' PRIOR TO THE MEETING AT WHICH IT
WILL BE CONSIDERED.**

SAN FRANCISCO CHAPTER:

**CHANGES TO BYLAWS OR DISSOLUTION OF THE CHAPTER BY RESCINDING THE BYLAWS
ARE SUBJECT TO APPROVAL BY MEMBERS. ISACA INTERNATIONAL ASSOCIATION
MEMBERSHIP BOARD MUST APPROVE ALL CHANGES TO BYLAWS PRIOR TO SUBMITTING
THEM FOR APPROVAL BY CHAPTER MEMBERSHIP.**

SC MIDLANDS CHAPTER:

**THE MEMBERSHIP DOES VOTE ON ANY CHAPTER BYLAW CHANGES AFTER APPROVAL OF
SUCH CHANGES BY THE BOARD AND ALSO ON DISSOLUTION OF THE CHAPTER. CHAPTER**

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BYLAW AMENDMENTS WILL BE APPROVED, AT ANY CHAPTER MEETING, BY A TWO-THIRDS (2/3) VOTE. IF DISSOLUTION OF THE CHAPTER BECOMES INEVITABLE, THESE BYLAWS MUST BE RESCINDED BY A TWO-THIRDS (2/3) VOTE OF THE CHAPTER MEMBERSHIP AFTER TEN (10) DAYS' NOTICE HAS BEEN MAILED TO EACH MEMBER. THE CHAPTER MEMBERSHIP DOES NOT VOTE ON THE ANNUAL BUDGET, THIS IS THE RESPONSIBILITY OF THE CHAPTER BOARD.

SILICON VALLEY CHAPTER:

MEMBERS SHOULD APPROVE EXPENDITURES OUTSIDE OR EXCEEDING DOLLAR LIMITS DESCRIBED IN THE CURRENT BYLAWS OF THE APPROVED BUDGET.

SOUTH FLORIDA CHAPTER:

ELECTION OF CHAPTER OFFICERS AND CHANGES TO BYLAWS.

VIRGINIA CHAPTER:

THE CHAPTER HOLDS AN ANNUAL MEETING TO ELECT NEW MEMBERS OF THE BOARD OF DIRECTORS. WE THEN CONDUCT A VOTE OF THE MEMBERSHIP TO CONFIRM THE NEW BOARD OF DIRECTORS AS A WHOLE.

WEST FLORIDA CHAPTER:

CHANGES ARE SUGGESTED AND VOTED ON BY THE BOARD DURING OUR MONTHLY MEETINGS.

WILLAMETTE VALLEY CHAPTER:

ELECTION OF BOARD AND CHANGES TO BYLAWS ARE APPROVED BY MEMBERSHIP AT ANNUAL MEETING.

FORM 990, PART VI, SECTION B, LINE 11B:

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THE 2016 FORM 990 FOR INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) CHAPTERS WAS PREPARED BY COHNREZNICK LLP (COHNREZNICK), BASED UPON INFORMATION PROVIDED BY ISACA AND ISACA CHAPTERS. THIS DOCUMENT SUMMARIZES THE REVIEW POINTS AND AVAILABILITY ASSOCIATED WITH THE RETURNS.

THE DATA FOR THE RETURN WERE COMPILED BASED ON INFORMATION PREPARED FOR 2016, AS PROVIDED TO ISACA INTERNATIONAL HEADQUARTERS BY ISACA CHAPTERS. THIS INFORMATION WAS SUBMITTED TO COHNREZNICK FOR PREPARATION OF THE RETURNS. IN ADDITION TO THE FINANCIAL INFORMATION RECEIVED, THE NARRATIVE EXPLANATIONS OF PROGRAM ACCOMPLISHMENTS AND POLICIES PROVIDED BY ISACA CHAPTERS WERE COORDINATED WITH ISACA INFORMATION BY THE APPROPRIATE STAFF WITHIN THE MEMBERSHIP AREA. COHNREZNICK HAD AN OPPORTUNITY TO RAISE QUESTIONS ABOUT GOVERNANCE AND OTHER ISSUES, AND REQUEST ADDITIONAL INFORMATION AS NEEDED.

UPON COMPLETION OF THE RETURN, SEVERAL LAYERS OF REVIEW WERE CONDUCTED:

- INITIAL REVIEW OF RETURN:

THE INITIAL REVIEW OF THE COMPLETED RETURN WAS COMPLETED BY THE RESPECTIVE STAFF WITHIN THE FINANCE DEPARTMENT.

- SENIOR MANAGEMENT REVIEW:

FOLLOWING THE INITIAL REVIEW, APPLICABLE MEMBERS OF THE MANAGEMENT TEAM WERE PROVIDED A COPY OF THE RETURN FOR REVIEW.

AS THE RETURN REPRESENTS A GROUP RETURN FOR ALL OF THE ISACA CHAPTERS WITHIN THE UNITED STATES, THE FINAL REVIEW IS NOT REVIEWED BY ALL US CHAPTER BOARD MEMBERS. IT IS IMPORTANT TO NOTE THAT THE INFORMATION PROVIDED BY EACH CHAPTER TO COMPLETE THE RETURN IS ATTESTED TO BY THE

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PRESIDENT AND TREASURER FOR EACH RESPECTIVE CHAPTER.

FORM 990, PART VI, SECTION B, LINE 12C:

**MOST CHAPTERS HAVE A CONFLICT OF INTEREST POLICY THAT OFFICERS AND
DIRECTORS ARE REQUIRED TO SIGN OFF ON ANNUALLY. ANY BOARD MEMBERS WITH
CONFLICTS ARE EXPECTED TO EXCUSE THEMSELVES FROM VOTING ON THE MATTER.**

FORM 990, PART VI, SECTION C, LINE 19:

**INFORMATION MADE AVAILABLE TO THE PUBLIC 28 OF THE 28 ISACA CHAPTERS MAKE
THEIR GOVERNING DOCUMENTS (BYLAWS AND/OR ARTICLES OF INCORPORATION),
CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE
PUBLIC:**

ATLANTA CHAPTER

CENTRAL MARYLAND CHAPTER

CENTRAL OHIO CHAPTER

CHARLOTTE CHAPTER

CHICAGO CHAPTER

DENVER CHAPTER

DETROIT CHAPTER

GREATER HARTFORD CHAPTER

GREATER HOUSTON CHAPTER

GREATER KANSAS CITY CHAPTER

LOS ANGELES CHAPTER

MINNESOTA CHAPTER

NATIONAL CAPITAL AREA CHAPTER

NEW ENGLAND CHAPTER

NEW JERSEY CHAPTER

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NEW YORK METRO CHAPTER

NORTH TEXAS CHAPTER

PHILADELPHIA CHAPTER

PHOENIX CHAPTER

PITTSBURGH CHAPTER

PUGET SOUND CHAPTER

SAN FRANCISCO CHAPTER

SC MIDLANDS CHAPTER

SILICON VALLEY CHAPTER

SOUTH FLORIDA CHAPTER

VIRGINIA CHAPTER

WEST FLORIDA CHAPTER

WILLAMETTE VALLEY CHAPTER

FORM 990, PART VI, LINE 10A

**THE MAJORITY OF THE CHAPTERS HAVE THE SAME POLICIES AND PROCEDURES,
HOWEVER, SEVERAL HAVE MINOR DIFFERENCES.**

FORM 990, PART X AND PART XI

**THE BEGINNING BALANCE SHEET FOR THE CURRENT YEAR DOES NOT AGREE WITH
THE ENDING BALANCE SHEET FROM THE PRIOR YEAR'S FORM 990. THIS
DIFFERENCE ARISES BECAUSE THE CHAPTERS WITH OVER \$50,000 IN GROSS
RECEIPTS VARY FROM YEAR TO YEAR. THE CHAPTERS INCLUDED IN THE GROUP
RETURN FOR THE YEAR ENDED DECEMBER 31, 2016 ARE NOT THE SAME CHAPTERS
INCLUDED IN THE PRIOR YEAR TAX RETURN.**