

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2016**  
Open to Public Inspection

### A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016

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

**C** Name of organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
5345 ARMADA DRIVE

City or town, state or province, country, and ZIP or foreign postal code  
CARLSBAD, CA 920084602

**F** Name and address of principal officer  
SUSAN JACQUES  
5345 ARMADA DRIVE  
CARLSBAD, CA 920084602

**D** Employer identification number  
95-3797687

**E** Telephone number  
(760) 603-4000

**G** Gross receipts \$ 304,184,002

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

**J** Website: WWW GIA EDU

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

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

**H(c)** Group exemption number ▶

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1931 **M** State of legal domicile CA

### Part I Summary

**1** Briefly describe the organization's mission or most significant activities  
SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	15
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	11
<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	1,444
<b>6</b> Total number of volunteers (estimate if necessary)	23
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	512,435
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	-179,302

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	448,757	1,249,239
<b>9</b> Program service revenue (Part VIII, line 2g)	157,767,279	166,328,852
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,055,054	4,327,760
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	40,628,984	79,830,236
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	206,900,074	251,736,087
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,471,615	1,632,401
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	106,280,582	123,820,908
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶23,515		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	85,400,854	86,049,450
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	193,153,051	211,502,759
<b>19</b> Revenue less expenses Subtract line 18 from line 12	13,747,023	40,233,328

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	464,538,773	509,527,893
<b>21</b> Total liabilities (Part X, line 26)	51,800,334	45,338,737
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	412,738,439	464,189,156

### Part II Signature Block

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date 2017-11-15

JEFFREY D FRANK SENIOR VP & CFO  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name JEFFREY D FRANK	Preparer's signature JEFFREY D FRANK	Date	Check <input type="checkbox"/> if self-employed	PTIN P00287234
Firm's name ▶ DELOITTE TAX LLP			Firm's EIN ▶ 86-1065772	
Firm's address ▶ 655 WEST BROADWAY SUITE 700 SAN DIEGO, CA 921018590			Phone no (619) 232-6500	

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT

**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 \$ 32,489,877 including grants of \$ 1,632,401 ) (Revenue \$ 18,963,392 )  
See Additional Data

**4b** (Code ) (Expenses \$ 153,086,339 including grants of \$ ) (Revenue \$ 147,371,751 )  
See Additional Data

**4c** (Code ) (Expenses \$ 5,478,053 including grants of \$ ) (Revenue \$ 119,311 )  
See Additional Data

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 191,054,269

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
<b>3</b> 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>		No
<b>4 Section 501(c)(3) organizations.</b> 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>		No
<b>5</b> 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>		No
<b>6</b> 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>		No
<b>7</b> 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>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	Yes	
<b>9</b> 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>		No
<b>10</b> 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>	Yes	
<b>11</b> 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		
<b>a</b> 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>	Yes	
<b>b</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>		No
<b>c</b> 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>		No
<b>d</b> 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>	Yes	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
<b>f</b> 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>	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
<b>b</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>	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	Yes	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
<b>b</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>	Yes	
<b>15</b> 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>		No
<b>16</b> 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>	Yes	
<b>17</b> 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> (see instructions)		No
<b>18</b> 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>		No
<b>19</b> 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>		No

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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>	Yes	
<b>22</b> 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>	Yes	
<b>23</b> 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>	Yes	
<b>24a</b> 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>		No
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>b</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>		No
<b>26</b> 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>		No
<b>27</b> 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>		No
<b>28</b> 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)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	Yes	
<b>c</b> 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>	Yes	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	Yes	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>	Yes	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		No
<b>32</b> 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>		No
<b>33</b> 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>	Yes	
<b>34</b> 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>	Yes	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</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>	Yes	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		No
<b>37</b> 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>		No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and organizational details.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (15), 1b (11), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 (List the States...), 18 (Section 6104 requires...), 19 (Describe in Schedule O...), 20 (State the name, address, and telephone number...).





**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	1,249,239				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____		792,106				
	<b>h Total.</b> Add lines 1a-1f . . . . .		1,249,239				
<b>Program Service Revenue</b>		Business Code					
	<b>2a</b> GEMOLOGICAL LABORATORY . . . . .		541990	147,673,550	147,673,550		
	<b>b</b> TUITION & FEES . . . . .		611519	18,535,991	18,535,991		
	<b>c</b> GEMOLOGY PUBLICATIONS . . . . .		511120	119,311	119,311		
	<b>d</b> _____ . . . . .						
	<b>e</b> _____ . . . . .						
	<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . .		166,328,852					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			3,919,184		3,919,184	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .			79,192,199		79,192,199	
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
		<b>b</b> Less rental expenses . . . . .					
		<b>c</b> Rental income or (loss) . . . . .					
		<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .					
		<b>d</b> Net gain or (loss) . . . . .			408,576		408,576
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>					
		<b>b</b> Less direct expenses . . . . .	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events . . . . .					
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less direct expenses . . . . .		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less cost of goods sold . . . . .	<b>b</b>	1,891,391				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .			741,224	261,546	479,678	
Miscellaneous Revenue	Business Code						
<b>11a</b> MISCELLANEOUS REVENUE . . . . .	900099		165,855	165,855			
<b>b</b> NET MANAGEMENT FEE . . . . .	900099		32,757		32,757		
<b>c</b> FOREIGN EXCHANGE LOSS . . . . .	900099		-301,799	-301,799			
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .			-103,187				
<b>12 Total revenue.</b> See Instructions . . . . .			251,736,087	166,454,454	512,435	83,519,959	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	187,408	187,408		
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22	1,054,348	1,054,348		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	390,645	390,645		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	4,812,317	3,373,794	1,438,523	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	80,951,347	73,788,842	7,142,033	20,472
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	16,207,009	15,198,227	1,007,133	1,649
<b>9</b> Other employee benefits	15,066,455	13,829,727	1,236,728	
<b>10</b> Payroll taxes	6,783,780	6,227,192	555,194	1,394
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal	4,787,184	639,691	4,147,493	
<b>c</b> Accounting	954,395	198,236	756,159	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services See Part IV, line 17				
<b>f</b> Investment management fees	509,647		509,647	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	15,309,116	14,564,115	745,001	
<b>12</b> Advertising and promotion	8,663,252	8,480,121	183,131	
<b>13</b> Office expenses	9,616,200	9,517,777	98,423	
<b>14</b> Information technology	9,978,617	9,608,010	370,607	
<b>15</b> Royalties	880,924	880,924		
<b>16</b> Occupancy	5,659,168	5,090,357	568,811	
<b>17</b> Travel	2,847,227	2,434,765	412,462	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	1,031,664	748,325	283,339	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	11,889,848	11,362,289	527,559	
<b>23</b> Insurance	1,417,798	1,394,339	23,459	
<b>24</b> 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)				
<b>a</b> FOREIGN WITHHOLDING TAX	8,924,755	8,847,688	77,067	
<b>b</b> MAINTENANCE	2,776,884	2,488,763	288,121	
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses	802,771	748,686	54,085	
<b>25</b> Total functional expenses. Add lines 1 through 24e	211,502,759	191,054,269	20,424,975	23,515
<b>26</b> 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 IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	21,234,840	<b>1</b>	20,595,886
	<b>2</b> Savings and temporary cash investments . . . . .	25,214,738	<b>2</b>	54,322,912
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	53,887,645	<b>4</b>	58,358,201
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> 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		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	2,253,460	<b>7</b>	2,137,500
	<b>8</b> Inventories for sale or use . . . . .	6,657,284	<b>8</b>	5,294,487
	<b>9</b> Prepaid expenses and deferred charges . . . . .	4,193,128	<b>9</b>	4,253,527
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	243,906,972		
	<b>b</b> Less accumulated depreciation	90,052,067		
	<b>11</b> Investments—publicly traded securities . . . . .	131,642,017	<b>11</b>	151,238,993
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	59,129,589	<b>15</b>	59,471,482
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	464,538,773	<b>16</b>	509,527,893	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	5,893,349	<b>17</b>	7,627,764
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	5,448,842	<b>19</b>	4,498,307
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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 . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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	40,458,143	<b>25</b>	33,212,666
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	51,800,334	<b>26</b>	45,338,737
<b>Net Assets or Fund Balances</b>	<b>27</b> <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	397,404,259	<b>27</b>	447,888,538
	<b>28</b> Temporarily restricted net assets . . . . .	2,820,253	<b>28</b>	3,332,557
	<b>29</b> Permanently restricted net assets	12,513,927	<b>29</b>	12,968,061
	<b>30</b> <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> Total net assets or fund balances . . . . .	412,738,439	<b>33</b>	464,189,156
	<b>34</b> Total liabilities and net assets/fund balances . . . . .	464,538,773	<b>34</b>	509,527,893

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	251,736,087
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	211,502,759
<b>3</b>	Revenue less expenses Subtract line 2 from line 1 . . . . .	<b>3</b>	40,233,328
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	412,738,439
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	3,438,327
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	4,496
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	7,774,566
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	464,189,156

**Part XII Financial Statements and Reporting**

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

		Yes	No
<p><b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" 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><b>2a</b> 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>	<b>2a</b>		No
<p><b>b</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 checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2b</b>	Yes	
<p><b>c</b> 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>	<b>2c</b>	Yes	
<p><b>3a</b> 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>	<b>3a</b>	Yes	
<p><b>b</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>	<b>3b</b>	Yes	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-3797687

**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

Form 990 (2016)

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**Form 990, Part III, Line 4a:**

EDUCATION SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

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**Form 990, Part III, Line 4b:**

LABORATORY SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

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**Form 990, Part III, Line 4c:**

RESEARCH & PUBLICATIONS SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

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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			
SUSAN JACQUES ..... PRESIDENT/CEO	39 00 ..... 1 00	X		X				527,752	0	44,637
THOMAS MOSES ..... EXECUTIVE VP	39 00 ..... 1 00	X		X				505,578	0	37,224
AMIT DHAMANI ..... GOVERNOR	3 00 ..... 0 00	X						0	0	0
BARBARA DUTROW ..... GOVERNOR	3 00 ..... 0 00	X						0	0	0
JOHN A GREEN ..... GOVERNOR	5 00 ..... 0 00	X						28,000	0	0
THOMAS INSLEY ..... GOVERNOR	3 00 ..... 0 00	X						18,000	0	0
STEPHEN KAHLER ..... GOVERNOR	3 00 ..... 0 00	X						0	0	0
DIONE D KENYON ..... GOVERNOR	4 00 ..... 0 00	X						0	0	0
LISA LOCKLEAR ..... GOVERNOR	4 00 ..... 0 00	X						23,000	0	0
GLENN R NORD ..... GOVERNOR EMERITUS	3 00 ..... 0 00	X						18,000	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			
BARBARA SAWREY ..... GOVERNOR	3 00 ..... 0 00	X						18,000	0	0
JAMES P SHINEHOUSE ..... GOVERNOR	4 00 ..... 0 00	X						23,000	0	0
HANK B SIEGEL ..... GOVERNOR (THROUGH 11-14-16)	4 00 ..... 0 00	X						23,570	0	0
ARON SUNA ..... GOVERNOR (THROUGH 11-14-16)	4 00 ..... 0 00	X						23,565	0	0
ELLIOT TANNENBAUM ..... GOVERNOR	3 00 ..... 0 00	X						18,000	0	0
JOHN VALLEY ..... GOVERNOR	3 00 ..... 0 00	X						18,000	0	0
THOMAS YANG ..... GOVERNOR	3 00 ..... 0 00	X						18,000	0	0
EPHRAIM ZION ..... GOVERNOR	3 00 ..... 0 00	X						18,000	0	0
DAVID TEARLE ..... SVP & CFO	39 00 ..... 1 00			X				384,820	0	35,852
JENNIFER WILSON ..... VP, CORP COUNSEL	39 00 ..... 1 00			X				278,816	0	29,276

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			
KATHERINE ANDREWS ..... VP, COMPL & ETHICS	40 00 ..... 0 00				X			273,006	0	44,336
LISA BIGGS ..... VP, CORP CONTROLLER	40 00 ..... 0 00				X			254,385	0	27,378
MATT CRIMMIN ..... VP, REG LAB OPS	40 00 ..... 0 00				X			217,613	0	27,936
BEVERLY HORI ..... SVP, EDUCATION	40 00 ..... 0 00				X			353,861	0	31,405
KATHRYN KIMMEL ..... SVP, CHIEF MKTG OFFICER	40 00 ..... 0 00				X			302,524	0	29,265
ANNA MARTIN ..... SVP, GLOBAL DEVLPMT	40 00 ..... 0 00				X			373,969	0	34,374
THERESA MOGAVERO ..... VP, GLOBAL ED OPS	40 00 ..... 0 00				X			221,634	0	26,165
CYNTHIA SANDERS ..... VP, CORP SVCS - OUTGOING	40 00 ..... 0 00				X			216,505	0	95,964
SUSAN SCHINDELAR ..... VP, GLOBAL MKTG	40 00 ..... 0 00				X			229,262	0	39,927
LUCY XIA ..... VP, GLOBAL LAB PLNG	40 00 ..... 0 00				X			215,815	0	35,340

**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			
PHILLIP YANTZER ..... VP, LABORATORY SVCS	40 00 ..... 0 00				X			209,642	0	36,076
PRITESH PATEL ..... CHIEF INFO OFFICER	40 00 ..... 0 00					X		263,451	0	41,984
ROHIT TANDON ..... CHIEF HR OFFICER	40 00 ..... 0 00					X		256,023	0	32,361
WUYI WANG ..... DIRECTOR, R&D	40 00 ..... 0 00					X		238,998	0	41,088
STEPHEN MORISSEAU ..... DIR, CORP COMMNS	40 00 ..... 0 00					X		229,193	0	37,402
GABRIEL ALAYON ORMAZA ..... MGR, ISRAEL LAB SVCS	40 00 ..... 0 00					X		219,020	0	16,356

**SCHEDULE A**  
**(Form 990 or 990EZ)**

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3						
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>7</b>	Amounts from line 4						
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income (Do not include gain or loss from the sale of capital assets (Explain in Part VI))						
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13</b>	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b>	Public support percentage for 2015 Schedule A, Part II, line 14	<b>15</b>	
<b>16a</b>	<b>33 1/3% support test—2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b</b>	<b>33 1/3% support test—2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a</b>	<b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b</b>	<b>10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18</b>	<b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14</b>	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2015 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2016</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2015</b> Schedule A, Part III, line 17	<b>18</b>	
<b>19a</b>	<b>33 1/3% support tests—2016.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>b</b>	<b>33 1/3% support tests—2015.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>20</b>	<b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <span style="float: right;">► <input type="checkbox"/></span>		

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
		<b>11a</b>	
		<b>11b</b>	
		<b>11c</b>	

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
		<b>1</b>	
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
		<b>2</b>	

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
		<b>1</b>	

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
		<b>1</b>	
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
		<b>2</b>	
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
		<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
		<b>2a</b>	
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
		<b>2b</b>	
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
		<b>3a</b>	
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
		<b>3b</b>	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

	(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>	
<b>2</b> Recoveries of prior-year distributions	<b>2</b>	
<b>3</b> Other gross income (see instructions)	<b>3</b>	
<b>4</b> Add lines 1 through 3	<b>4</b>	
<b>5</b> Depreciation and depletion	<b>5</b>	
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b> Other expenses (see instructions)	<b>7</b>	
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

**Section B - Minimum Asset Amount**

	(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b> Average monthly value of securities	<b>1a</b>	
<b>b</b> Average monthly cash balances	<b>1b</b>	
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b> Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b> Multiply line 5 by .035	<b>6</b>	
<b>7</b> Recoveries of prior-year distributions	<b>7</b>	
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

**Section C - Distributable Amount**

		Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b> Enter 85% of line 1	<b>2</b>	
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b> Income tax imposed in prior year	<b>5</b>	
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in Part VI) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
<b>9</b> Distributable amount for 2016 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2016</b>	<b>(iii) Distributable Amount for 2016</b>
<b>1</b> Distributable amount for 2016 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2016			
<b>a</b>			
<b>b</b>			
<b>c</b> From 2013. . . . .			
<b>d</b> From 2014. . . . .			
<b>e</b> From 2015. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2016 distributable amount			
<b>i</b> Carryover from 2011 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2016 from Section D, line 7			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2016 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
<b>6</b> Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
<b>7 Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b>			
<b>b</b> Excess from 2013. . . . .			
<b>c</b> Excess from 2014. . . . .			
<b>d</b> Excess from 2015. . . . .			
<b>e</b> Excess from 2016. . . . .			

**Part VI Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

<b>Facts And Circumstances Test</b>

**990 Schedule A, Supplemental Information**

Return Reference	Explanation
FORM 990, SCHEDULE A, PART I	GEMOLOGICAL INSTITUTE OF AMERICA, INC ("GIA OR "THE INSTITUTE") ALSO QUALIFIES AS A PUBLICLY SUPPORTED ORGANIZATION UNDER SECTION 509(A)(2) OF THE INTERNAL REVENUE CODE (PART I, LINE 10)

Schedule A Form 990 of 990-E 2016

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

▶ **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](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
GEMOLOGICAL INSTITUTE OF AMERICA INC

**Employer identification number**  
95-3797687

**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
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		

**5** Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

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

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

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

Preservation of land for public use (e g , recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

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

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

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

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

**6** Staff and volunteer hours devoted to monitoring, inspecting, 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)?  Yes  No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" 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 ▶ \$ 792,106

(ii) Assets included in Form 990, Part X ▶ \$ 31,896,176

**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 GEMOLOGICAL EDUCATION
- 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
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	81,466,642	84,099,236	81,906,193	72,894,834	67,150,391
<b>b</b> Contributions . . . . .	5,454,133	40,325	22,531	101,175	500
<b>c</b> Net investment earnings, gains, and losses	5,786,205	-1,380,130	4,687,648	10,772,013	8,319,258
<b>d</b> Grants or scholarships . . . . .	1,419,633	1,265,190	672,903	662,294	716,466
<b>e</b> Other expenditures for facilities and programs . . . . .	73,469	27,599	1,844,233	1,199,535	1,858,849
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	91,213,878	81,466,642	84,099,236	81,906,193	72,894,834

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 82 230 %
  - b** Permanent endowment ▶ 14 220 %
  - c** Temporarily restricted endowment ▶ 3 550 %
- 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
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  | No |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 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' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		13,227,037		13,227,037
<b>b</b> Buildings		129,755,727	29,212,688	100,543,039
<b>c</b> Leasehold improvements		5,691,844	1,870,583	3,821,261
<b>d</b> Equipment . . . . .		29,051,655	17,351,177	11,700,478
<b>e</b> Other . . . . .		66,180,709	41,617,619	24,563,090
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . ▶				153,854,905

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

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

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) GEM COLLECTIONS	31,896,176
(2) INVESTMENTS IN SUBSIDIARIES	26,860,056
(3) OTHER ASSETS	715,250
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	59,471,482

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
ACCRUED PAYROLL	13,524,878
OTHER CURRENT LIABILITIES	1,216,921
SALES & USE TAX PAYABLE	2,001
OTHER LONG TERM LIABILITIES	1,280,738
ACCRUED PAID TIME OFF	8,334,828
ACCRUED PENSION EXPENSE	5,603,792
INTERCOMPANY ACCOUNTS	3,249,508
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	33,212,666

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

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

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

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

**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.

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

**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
See Additional Data Table	

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

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-3797687

**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

## Supplemental Information

Return Reference	Explanation
PART III, LINE 4	GIA'S LIBRARY, GEMSTONE, AND JEWELRY COLLECTION IS DISPLAYED IN ITS MUSEUM AND THROUGHOUT GIA, USED FOR PUBLIC EXHIBITION, RESEARCH AND EDUCATION PURPOSES, AND PRESERVED FOR FUTURE GENERATIONS

## Supplemental Information

Return Reference	Explanation
PART V, LINE 4	GIA USES ENDOWMENT FUNDS FOR ACTIVITIES PURSUANT TO THE INSTITUTE'S MISSION, WHICH IS SUMMARIZED IN THE RESPONSE TO FORM 990, PART III, LINE 1

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE INSTITUTE ADOPTED ASC NO 740-10, ACCOUNTING FOR INCOME TAXES, ON JANUARY 1, 2007 AS OF THE DATE OF ADOPTION THROUGH DECEMBER 31, 2016, THE INSTITUTE HAD NO LIABILITY FOR UNRECOGNIZED TAX BENEFITS THE INSTITUTE WOULD RECOGNIZE INTEREST AND PENALTIES RELATED TO UNCERTAIN TAX BENEFITS AS INCOME TAX EXPENSE WHEN ACCRUED AS THE INSTITUTE HAD NO LIABILITIES FOR UNCERTAIN TAX POSITIONS, THERE HAS BEEN NO ACCRUAL FOR INTEREST AND PENALTIES FOR THE YEARS ENDED DECEMBER 31, 2016 OR 2015

**SCHEDULE E**  
(Form 990 or 990-EZ)

# Schools

OMB No 1545-0047

## 2016

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury

Name of the organization

GEOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	Yes	
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	Yes	
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges?		No
<b>b</b> Admissions policies?		No
<b>c</b> Employment of faculty or administrative staff?		No
<b>d</b> Scholarships or other financial assistance?		No
<b>e</b> Educational policies?		No
<b>f</b> Use of facilities?		No
<b>g</b> Athletic programs?		No
<b>h</b> Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II.		No
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II.	Yes	

**Part II Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions).

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE INSTITUTE'S BROCHURES AND APPLICATIONS ALL INCLUDE STATEMENTS OF ITS NONDISCRIMINATION POLICY. THE INSTITUTE CUSTOMARILY DRAWS A SUBSTANTIAL PERCENTAGE OF ITS STUDENTS NATIONWIDE OR WORLDWIDE AND FOLLOWS A NONDISCRIMINATION POLICY. ACCORDINGLY, THE NEWSPAPER OR BROADCAST PUBLICATION REQUIREMENT IS SATISFIED BY ADHERENCE TO REV. PROC. 75-50, SECTION 4.02.
SCHEDULE E, PART I, LINE 6	GIA IS ACCREDITED BY ACCSC, WHICH IS RECOGNIZED BY THE US DEPARTMENT OF EDUCATION. GIA PARTICIPATES IN TITLE IV PROGRAMS. GIA ALSO ACCEPTS VETERAN'S BENEFITS FOR PROGRAMS THAT QUALIFY.

**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. ▶ See separate instructions.

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

OMB No 1545-0047

# 2016

**Open to Public  
Inspection**

Name of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

**Employer identification number**  
95-3797687

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

- 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
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- Activities 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
( 1 ) See Add'l Data					
( 2 )					
( 3 )					
( 4 )					
( 5 )					
<b>3a</b> Sub-total	1	162			36,384,888
<b>b</b> Total from continuation sheets to Part I	0	0			0
<b>c</b> Totals (add lines 3a and 3b)	1	162			36,384,888

**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)
( 1)								
( 2)								
( 3)								
( 4)								

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 . . . . .	▶ <u>0</u>
3 Enter total number of other organizations or entities . . . . .	▶ 0

**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.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
( 1 ) SCHOLARSHIP AWARDS	EAST ASIA AND THE PACIFIC	43	0		262,284	TUITION REDUCTION	FMV
( 2 ) SCHOLARSHIP AWARDS	EUROPE (INCLUDING ICELAND AND GREENLAND)	12	0		62,577	TUITION REDUCTION	FMV
( 3 ) SCHOLARSHIP AWARDS	SOUTH ASIA	13	0		64,951	TUITION REDUCTION	FMV
( 4 ) SCHOLARSHIP AWARDS	SUB-SAHARAN AFRICA	1	0		833	TUITION REDUCTION	FMV
( 5 )							
( 6 )							
( 7 )							
( 8 )							
( 9 )							
( 10 )							
( 11 )							
( 12 )							
( 13 )							
( 14 )							
( 15 )							
( 16 )							
( 17 )							
( 18 )							

**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 separately 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)*  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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713)*  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).

Return Reference	Explanation
PART I, LINE 2	<p>AFTER GIA RECEIVES THE SIGNED ACCEPTANCE FORM AND THE STUDENT ENROLLS, AN AWARD LINE IS SET UP IN PEOPLESFT TO READY THE AWARD FOR DISBURSEMENT THE AWARD IS DISBURSED THROUGH THE PEOPLESFT SYSTEM AS A CREDIT TO THE STUDENT'S TUITION ACCOUNT THE FUNDS ARE NOT DISBURSED DIRECTLY TO THE STUDENT UNLESS THE PROVISIONS OF THE SCHOLARSHIP INCLUDE LIVING EXPENSES, ANY SUCH AWARD IS DISBURSED THROUGH PEOPLESFT IN THE SAME MANNER AS OTHER FINANCIAL AID DESIGNATED FOR LIVING EXPENSES THE INTERNATIONAL SCHOOL MUST INITIATE THE PROCESS OF TRANSFERRING FUNDS FROM GIA BY SUBMITTING A WRITTEN INVOICE TO THE SCHOLARSHIP COORDINATOR AT GIA, EMAIL IS ACCEPTABLE THE INVOICE MUST INCLUDE THE SCHOLARSHIP RECIPIENT'S NAME, STUDENT NUMBER, SCHOLARSHIP AWARD AMOUNT IN LOCAL CURRENCY, NAME OF THE SCHOLARSHIP, AND COURSE ENROLLMENT INFORMATION (START DATE, COURSE NAME AND NUMBER) GIA TRANSFERS THE FUNDS TO THE SCHOOL WHEN THE SCHOLARSHIP RECIPIENTS BEGIN THEIR QUALIFIED COURSE OF STUDY AT GIA INDIA, GIA ENGLAND, GIA (INTERNATIONAL) COMPANY, LTD (AKA GIA THAILAND SCHOOL), GIA HONG KONG LIMITED, GIA INSTRUMENT (TAIWAN) CO (AKA GIA TAIWAN SCHOOL), OR GIA EDUCATION AND LABORATORY LIMITED (AKA GIA BOTSWANA)</p>

Return Reference	Explanation
PART I, LINE 3	THE AMOUNTS REPORTED IN SCHEDULE F WERE DETERMINED USING THE ACCRUAL METHOD OF ACCOUNTING

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-3797687

**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

### Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
MIDDLE EAST AND NORTH AFRICA	1	162	PROGRAM SERVICES	LAB & RESEARCH SERVICES	9,038,330
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	262,284
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	PROGRAM SERVICES	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	62,577

**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
SOUTH ASIA	0	0	PROGRAM SERVICES	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	64,951
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	SCHOLARSHIP GRANTS TO RECIPIENTS IN REGION	833
EUROPE (INCLUDING ICELAND AND GREENLAND)			INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES		366,198

**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
EAST ASIA AND THE PACIFIC			INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES		3,034,712
SOUTH ASIA			INVESTMENTS IN WHOLLY OWNED SUBSIDIARIES		23,555,003

**Schedule I  
(Form 990)**

Department of the  
Treasury  
Internal Revenue Service

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

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

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

OMB No 1545-0047

**2016**

**Open to Public  
Inspection**

Name of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number  
95-3797687

**Part I**

**General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II**

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
--	---------	-------------------------------	--------------------------	-----------------------------------	---	--	------------------------------------

See Additional Data Table

(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

<b>2</b>	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .	15
<b>3</b>	Enter total number of other organizations listed in the line 1 table . . . . .	6

**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) SCHOLARSHIP AWARDS	378	0	1,054,348	FMV	TUITION REDUCTION
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2	SCHOLARSHIPS - AFTER GIA RECEIVES THE SIGNED ACCEPTANCE FORM AND THE STUDENT ENROLLS, AN AWARD LINE IS SET UP IN PEOPLESOFT TO READY THE AWARD FOR DISBURSEMENT THE AWARD IS DISBURSED THROUGH THE PEOPLESOFT SYSTEM AS A CREDIT TO THE STUDENT'S TUITION ACCOUNT THE FUNDS ARE NOT DISBURSED DIRECTLY TO THE STUDENT UNLESS THE PROVISIONS OF THE SCHOLARSHIP INCLUDE LIVING EXPENSES, ANY SUCH AWARD IS DISBURSED THROUGH PEOPLESOFT IN THE SAME MANNER AS OTHER FINANCIAL AID DESIGNATED FOR LIVING EXPENSES OTHER GRANTS - GIA MAKES LIMITED GRANTS TO ORGANIZATIONS IN ORDER TO FURTHER ITS MISSION, UPON REVIEW AND APPROVAL BY SENIOR EXECUTIVE MANAGEMENT
PART II, LINE 1, COLUMN (H)	GIA REGULARLY ORGANIZES AND CONDUCTS SEMINARS FOR THE FBI AND OTHER LAW ENFORCEMENT OFFICIALS IN 2016, GIA OFFERED TWO WEEK-LONG GEMOLOGY TRAINING SEMINARS FREE OF CHARGE FOR FBI AND OTHER LAW ENFORCEMENT OFFICERS THE PURPOSE OF THE TRAINING SEMINAR WAS TO ASSIST THE LAW ENFORCEMENT OFFICERS IN THE INVESTIGATION AND PROSECUTION OF JEWELRY RELATED CRIMES GIA DIRECTLY PAID THE SEMINAR-RELATED EXPENSES AND PROVIDED EXPERT INSTRUCTORS FOR THE PROGRAM IN 2016, GIA CONTINUED ITS PRACTICE OF FLAGGING STOLEN GEMSTONES IN ITS DATABASE, AND RECOVERED MULTIPLE GEMSTONES IN CASES IN WHICH STONES WERE RESUBMITTED TO THE LABORATORY AFTER HAVING BEEN STOLEN GIA ALSO GRADED STONES FOR LAW ENFORCEMENT AT NO COST AND RESPONDED TO MANY INFORMATION REQUESTS FROM LAW ENFORCEMENT AGENCIES FURTHERMORE, GIA PROVIDED SIGNIFICANT SUPPORT IN A GRAND JURY PROSECUTION RELATED TO A JEWELRY HEIST CASE GIA PARTICIPATED IN AN AGREEMENT WITH U S IMMIGRATION AND CUSTOMS ENFORCEMENT TO MAINTAIN A DATABASE OF GEMSTONES TO FACILITATE THE EFFORTS OF TRADE AND LAW ENFORCEMENT OFFICIALS RELATED TO IDENTIFICATION OF NATURAL, TREATED, AND SYNTHETIC STONES AND COUNTRIES OF ORIGIN GIA ENCOURAGES LAW ENFORCEMENT PERSONNEL TO ENROLL IN GIA EDUCATIONAL COURSES RELATED TO THEIR OFFICIAL DUTIES AND DOES NOT CHARGE FOR SUCH ENROLLMENTS

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-3797687

**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
VARIOUS LAW ENFORCEMENT AGENCIES		GOVERNMENT		72,747	FMV	SEE SUPPLEMENTAL INFORMATION, PART IV	SUPPORT LAW ENFORCEMENT FUNCTION OF REDUCING THEFT, FRAUD & MISREPRESENTATION
DIAMOND DEVELOPMENT INITIATIVE INTERNATIONAL  1 NICHOLAS STREET STE 1516A OTTAWA, ONTARIO K1N 7B7 CA	51-0616171	501(C)(3)	20,000	5,120	COST	EDUCATIONAL MATERIALS	GEMOLOGICAL EDUCATION

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
PACT INSTITUTE 1828 L STREET NW NO 300 WASHINGTON, DC 20036	52-2131854	501(C)(3)	15,000	21,967	COST	EDUCATIONAL MATERIALS	OUTREACH & BENEFICIATION
TUCSON GEM & MINERAL SOCIETY INC 3727 E BLACKLIDGE DRIVE TUCSON, AZ 85716	86-0205863	501(C)(3)	5,000				SPONSORSHIP

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
THE WOMEN'S JEWELRY ASSOCIATION FOUNDATION INC 82 WASHINGTON STREET STE 203A POUGHKEEPSIE, NY 12601	22-3492014	501(C)(3)	3,000				SPONSORSHIP
FOUNDATION FOR THE GLOBAL COMPACT 685 THIRD AVENUE 12TH FLOOR NEW YORK, NY 10017	16-1756484	501(C)(3)	2,500				SPONSORSHIP

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
DIAMOND EMPOWERMENT FUND INC 85 BROAD STREET 16TH FLOOR NEW YORK, NY 10004	20-5967103	501(C)(3)	2,000				SPONSORSHIP
24 KARAT CLUB OF SE US 10440 N CENTRAL EXPRESSWAY DALLAS, TX 75231	58-1342487	501(C)(3)	50				SCHOLARSHIP SUPPORT

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
TOOLBOX INITIATIVE 318 BATH ROAD BRUNSWICK, ME 04011	81-2813657			5,364	FMV	GEMOLOGICAL TOOLS	BENEFICIATION
JEWELERS SECURITY ALLIANCE 6 E 45TH STREET 1305 NEW YORK, NY 10017	13-0887438	501(C)(6)	10,000				SUPPORT LAW ENFORCEMENT FUNCTION OF REDUCING THEFT, FRAUD & MISREPRESENTATION

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
JEWELERS VIGILANCE COMMITTEE INC 801 2ND AVENUE STE 303 NEW YORK, NY 10017	13-1661424	501(C)(6)	6,000				SPONSORSHIP
UNITED STATES KIMBERLEY PROCESS AUTHORITY 801 2ND AVENUE STE 303 NEW YORK, NY 10017	41-2077173	501(C)(6)	5,000				SPONSORSHIP

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
DIAMOND DEALERS CLUB INC 580 FIFTH AVENUE NEW YORK, NY 10036	13-0632945	501(C)(6)	5,000				SUPPORT OF ISRAEL DIAMOND WEEK
MAINE PEGMATITE WORKSHOP 99 MAIN STREET BETHEL, ME 04217			6,000				SCHOLARSHIP SUPPORT

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
FRIENDS OF HOPE SCHOOL 3010 TAMARACK AVENUE CARLSBAD, CA 92010	41-2034367	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION
BARNARD PTA 2445 FOGG STREET SAN DIEGO, CA 92109	20-5947705	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
URBANSURF4KIDSORG 2840 FLETCHER PARKWAY STE 433 EL CAJON, CA 92020	26-4600440	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION
MEADOWBROOK EDUCATIONAL FOUNDATION 12320 MEADOWBROOK LANE POWAY, CA 92064	33-0635193	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
CALIFORNIA WOLF CENTER PO BOX 1389 JULIAN, CA 92036	33-0078906	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION
SAN DIEGO BOTANIC GARDEN PO BOX 230005 ENCINITAS, CA 92023	95-6120581	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
FRIENDS OF KATE SESSIONS 2150 BERYL STREET SAN DIEGO, CA 92109	33-0089369	501(C)(3)		380	FMV	GEM LEARNING MATERIALS	ADVANCE GEMOLOGICAL EDUCATION

**Schedule J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

OMB No 1545-0047

**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.**

**2015**  
**Open to Public Inspection**

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

Name of the organization GEMOLOGICAL INSTITUTE OF AMERICA INC	Employer identification number 95-3797687
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**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b	Yes								
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes								
<p><b>3</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
<b>4</b> 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:										
<b>a</b> Receive a severance payment or change-of-control payment?	4a	Yes								
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No								
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>										
<b>5</b> 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:										
<b>a</b> The organization?	5a	No								
<b>b</b> Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	5b	No								
<b>6</b> 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:										
<b>a</b> The organization?	6a	No								
<b>b</b> Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	6b	No								
<b>7</b> 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.	7	Yes								
<b>8</b> 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.	8	No								
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported 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
See Additional Data	

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 95-3797687  
**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

**Part III, Supplemental Information**

Return Reference	Explanation
PART I, LINE 1A	GROSS-UPS - ON OCCASION, GROSS-UP PAYMENTS ASSOCIATED WITH TAXABLE BENEFITS ARE PROVIDED IN SUCH CASES, BOTH THE BENEFIT AND THE GROSS-UP AMOUNT ARE REPORTED AS TAXABLE COMPENSATION ON THE EMPLOYEE'S FORM W-2 ALLOWANCE - THE PRESIDENT/CEO RECEIVES A TRAVEL ALLOWANCE AS AUTHORIZED IN ADVANCE BY DISINTERESTED MEMBERS OF THE BOARD OF GOVERNORS BASED ON EXPERT OPINION THAT THE ARRANGEMENT IS REASONABLE THE BENEFIT IS REPORTED AS TAXABLE COMPENSATION ON THE PRESIDENT/CEO'S FORM W-2 HEALTH CLUB FEES - AS PROVIDED IN THE GIA EMPLOYEE HANDBOOK, GIA PROVIDES TO ALL EMPLOYEES ON A ONE-TIME BASIS, REIMBURSEMENT UP TO \$100 OF THE EMPLOYEE'S HEALTH CLUB OR FITNESS PROGRAM MEMBERSHIP FEE GIA WILL ONLY REIMBURSE THE EMPLOYEE ONCE RECEIPTS ARE SUBMITTED THIS REIMBURSEMENT IS AVAILABLE TO ALL EMPLOYEES THE BENEFIT IS REPORTED AS TAXABLE COMPENSATION ON THE EMPLOYEE'S FORM W-2

**Part III, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
PART I, LINE 4A	A SEPARATION PAYMENT IN THE AMOUNT OF \$157,468 WAS MADE TO CYNTHIA SANDERS, OUTGOING VP OF CORPORATE SERVICES

## Part III, Supplemental Information

Return Reference	Explanation
PART I, LINE 7	THE BOARD OF GOVERNORS HAS THE DISCRETION TO APPROVE SPECIAL AWARDS EACH YEAR IN RECOGNITION OF TEAM CONTRIBUTIONS TO ACHIEVING ORGANIZATIONAL GOALS WITHIN EACH TEAM, AWARDS ARE ALLOCATED ACCORDING TO INDIVIDUAL EMPLOYEE PERFORMANCE MEASURES THESE AMOUNTS ARE LISTED IN SCHEDULE J, PART II, COLUMN B(II)

## Part III, Supplemental Information

Return Reference	Explanation
FORM 990, SCHEDULE J, PART II, COLUMN B(III)	THE 'OTHER REPORTABLE COMPENSATION' REPORTED IN COLUMN B(III) CONSISTS OF THE VALUE OF GROUP TERM LIFE INSURANCE IN EXCESS OF \$50,000 AND CASH-OUTS OF EARNED PAID TIME OFF (BOTH OF WHICH WERE OFFERED TO ALL EMPLOYEES) AS WELL AS A SEPARATION PAYMENT MADE TO AN EMPLOYEE PER HER SEPARATION AGREEMENT

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				
1 SUSAN JACQUES PRESIDENT/CEO	(i)	496,931	0	30,821	21,200	23,437	572,389	0
	(ii)	0	0	0	0	0	0	0
1 THOMAS MOSES EXECUTIVE VP	(i)	499,555	0	6,023	21,200	16,024	542,802	0
	(ii)	0	0	0	0	0	0	0
2 DAVID TEARLES VP & CFO	(i)	382,446	0	2,374	21,200	14,652	420,672	0
	(ii)	0	0	0	0	0	0	0
3 JENNIFER WILSON VP, CORP COUNSEL	(i)	276,442	0	2,374	21,200	8,076	308,092	0
	(ii)	0	0	0	0	0	0	0
4 KATHERINE ANDREWS VP, COMPL & ETHICS	(i)	271,736	0	1,270	21,200	23,136	317,342	0
	(ii)	0	0	0	0	0	0	0
5 LISA BIGGS VP, CORP CONTROLLER	(i)	223,883	30,000	502	20,711	6,667	281,763	0
	(ii)	0	0	0	0	0	0	0
6 MATT CRIMMIN VP, REG LAB OPS	(i)	217,184	0	429	17,479	10,457	245,549	0
	(ii)	0	0	0	0	0	0	0
7 BEVERLY HORI SVP, EDUCATION	(i)	350,218	0	3,643	21,200	10,205	385,266	0
	(ii)	0	0	0	0	0	0	0
8 KATHRYN KIMMEL SVP, CHIEF MKTG OFFICER	(i)	295,514	0	7,010	21,200	8,065	331,789	0
	(ii)	0	0	0	0	0	0	0
9 ANNA MARTIN SVP, GLOBAL DEVL PMT	(i)	366,959	0	7,010	21,200	13,174	408,343	0
	(ii)	0	0	0	0	0	0	0
10 THERESA MOGAVERO VP, GLOBAL ED OPS	(i)	219,560	0	2,074	17,680	8,485	247,799	0
	(ii)	0	0	0	0	0	0	0
11 CYNTHIA SANDERS VP, CORP SVCS - OUTGOING	(i)	38,605	0	177,900	94,680	1,284	312,469	0
	(ii)	0	0	0	0	0	0	0
12 SUSAN SCHINDELAR VP, GLOBAL MKTG	(i)	227,069	0	2,193	18,228	21,699	269,189	0
	(ii)	0	0	0	0	0	0	0
13 LUCY XIA VP, GLOBAL LAB PLNG	(i)	215,100	0	715	17,479	17,861	251,155	0
	(ii)	0	0	0	0	0	0	0
14 PHILLIP YANTZER VP, LABORATORY SVCS	(i)	207,676	0	1,966	16,805	19,271	245,718	0
	(ii)	0	0	0	0	0	0	0
15 PRITESH PATEL CHIEF INFO OFFICER	(i)	247,899	15,000	552	21,200	20,784	305,435	0
	(ii)	0	0	0	0	0	0	0
16 ROHIT TANDON CHIEF HR OFFICER	(i)	224,878	30,000	1,145	15,436	16,925	288,384	0
	(ii)	0	0	0	0	0	0	0
17 WUYI WANG DIRECTOR, R&D	(i)	217,517	11,798	9,683	19,439	21,649	280,086	0
	(ii)	0	0	0	0	0	0	0
18 STEPHEN MORISSEAU DIR, CORP COMMNS	(i)	216,887	10,226	2,080	18,520	18,882	266,595	0
	(ii)	0	0	0	0	0	0	0
19 GABRIEL ALAYON ORMAZA MGR, ISRAEL LAB SVCS	(i)	213,048	5,800	172	7,524	8,832	235,376	0
	(ii)	0	0	0	0	0	0	0

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

2016

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number 95-3797687

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 5 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons. Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization? (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

Part III Grants or Assistance Benefiting Interested Persons. Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SEE PART V	SEE PART V	129,945	SEE PART V		No
(2) SEE PART V	SEE PART V	1,477,148	SEE PART V		No
(3) SEE PART V	SEE PART V	376,125	SEE PART V		No
(4) SEE PART V	SEE PART V	142,093	SEE PART V		No

**Part V Supplemental Information**

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

Return Reference	Explanation
FORM 990, SCHEDULE L, PART IV, LINE 1	(A) NAME OF INTERESTED PERSON KELLY YANTZER - DIRECTOR, GLOBAL EDUCATION STANDARDS(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION FAMILY MEMBER OF PHILLIP YANTZER, KEY EMPLOYEE(C) AMOUNT OF TRANSACTION \$129,945(D) DESCRIPTION OF TRANSACTION MS YANTZER IS GIA'S DIRECTOR OF GLOBAL EDUCATION STANDARDS HER COMPENSATION IS REASONABLE IN LIGHT OF THE VALUE OF HER SERVICES TO THE INSTITUTE SHE IS SUPERVISED BY, AND HER COMPENSATION LEVEL IS SET BY, GIA'S VICE PRESIDENT OF GLOBAL EDUCATION OPERATIONS
FORM 990, SCHEDULE L, PART IV, LINE 2	(A) NAME OF INTERESTED PERSON ASKUPA LTD (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION A MEMBER OF THE BOARD OF GOVERNORS IS A PRINCIPAL OF ASKUPA LTD (C) AMOUNT OF TRANSACTION RENT PAYMENTS OF \$1,477,148(D) DESCRIPTION OF TRANSACTION IN 2015, GIA ENTERED INTO A FIVE-YEAR LEASE AGREEMENT FOR NEW LABORATORY AND ADMINISTRATIVE SPACE IN RAMAT GAN, ISRAEL THE LESSOR IS A COMPANY THAT HAS A PRINCIPAL WHO IS ALSO A MEMBER OF THE BOARD OF GIA THE LEASE WAS APPROVED BY DISINTERESTED BOARD MEMBERS AFTER DISCLOSURE OF THE INVOLVEMENT OF THE PARTICULAR BOARD MEMBER THE BOARD DETERMINED THAT THE LEASE TERMS WERE REASONABLE AS COMPARED TO LEASE TERMS FOR COMPARABLE SPACE IN 2016, GIA PAID RENT EXPENSE PER THE TERMS OF THE LEASE, THE EXPENSE IS REFLECTED IN OCCUPANCY IN THE STATEMENT OF FUNCTIONAL EXPENSES
FORM 990, SCHEDULE L, PART IV, LINES 3 & 4	THE INSTITUTE STRIVES TO MAINTAIN A BOARD OF GOVERNORS COMPOSED OF OUTSTANDING INDIVIDUALS WITH VARIED BACKGROUNDS WHO ARE ABLE TO CONTRIBUTE IMPORTANTLY TO THE ACCOMPLISHMENT OF THE INSTITUTE'S EXEMPT PURPOSES THESE INCLUDE EXPERTS FROM THE FIELDS OF SCIENCE, ACADEMIA, FINANCE AND BUSINESS THE INSTITUTE IS ALSO FORTUNATE TO HAVE BEEN ABLE TO RECRUIT A NUMBER OF OUTSTANDING EXPERTS (BOTH RETIRED AND ACTIVE) IN THE VARIOUS ASPECTS OF GEMS AND JEWELRY THEREFORE, IT IS NOT SURPRISING THAT FIRMS ASSOCIATED WITH SOME OF THESE GOVERNORS HAVE PARTICIPATED IN THE INSTITUTE'S THREE EXEMPT ACTIVITIES PREVIOUSLY REPORTED TO AND APPROVED BY THE IRS EDUCATION, RESEARCH, AND GEM LABORATORY ACTIVITIES (IN ADDITION, A RELATIVELY SMALL PORTION OF THE TRANSACTIONS INVOLVED SALES OF GEMOLOGICAL INSTRUMENTS, BOOKS AND SUPPLIES WHICH HAVE BEEN REPORTED AS NONEXEMPT ACTIVITIES ) SUCH PARTICIPATION BY THESE FIRMS, HOWEVER, BEGAN BEFORE THE ELECTION OF THESE INDIVIDUALS TO THE BOARD OF GOVERNORS AND REPRESENTS A TINY FRACTION OF THE TOTAL ACTIVITIES REPORTED ON FORM 990 OBVIOUSLY, TO BAR FIRMS AFFILIATED WITH BOARD MEMBERS FROM UTILIZING THE SERVICES OF THE INSTITUTE THEY HAD PREVIOUSLY ENJOYED WOULD LIKELY DEPRIVE GIA OF THE SERVICES OF COMMITTED AND TALENTED LEADERS SUCH AS THESE IN 2016, TWO FIRMS ASSOCIATED WITH A MEMBER OF THE BOARD OF GOVERNORS PAID FEES RELATED TO LABORATORY SERVICES TO GIA THE FEES PAID TO GIA WERE THE SAME AS THOSE PAID BY ANY OTHER SIMILARLY-SITUATED CLIENT THE FOLLOWING FIRMS WERE CLIENTS OF THE GIA LABORATORY BEFORE THE AFFILIATED INDIVIDUAL BECAME A MEMBER OF THE BOARD OF GOVERNORS (A) NAME OF INTERESTED PERSON LEO SCHACHTER DIAMOND GROUP(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION ELLIOT TANNENBAUM IS A MEMBER OF GIA'S BOARD OF GOVERNORS AND IS A PRINCIPAL OF LEO SCHACHTER DIAMOND GROUP (C) AMOUNT OF TRANSACTION \$376,125(D) DESCRIPTION OF TRANSACTION LABORATORY SERVICES(A) NAME OF INTERESTED PERSON DEHRES LIMITED(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION EPHRAIM ZION IS A MEMBER OF GIA'S BOARD OF GOVERNORS AND IS THE MANAGING DIRECTOR OF DEHRES LIMITED AND OWNS AN INTEREST THROUGH A FAMILY TRUST OF DEHRES LIMITED (C) AMOUNT OF TRANSACTION \$142,093(D) DESCRIPTION OF TRANSACTION LABORATORY SERVICES

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2016**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ▶ **Attach to Form 990.**  
 ▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number  
95-3797687

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .	X	72	792,106	SALE OF COMP PROP
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 11

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

**Part II** **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B)	GIA IS REPORTING THE NUMBER OF CONTRIBUTIONS

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue ServiceName of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2016****Open to Public Inspection**

Employer identification number

95-3797687

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART I, ITEM L, YEAR OF FORMATION	THE GEMOLOGICAL INSTITUTE OF AMERICA WAS ESTABLISHED IN 1931 BY ROBERT M SHIPLEY WHO INTRODUCED CORRESPONDENCE COURSES IN THE SAME YEAR SUBSEQUENTLY, GIA CORPORATIONS WERE FORMED IN OHIO AND IN CALIFORNIA THE CURRENT GEMOLOGICAL INSTITUTE OF AMERICA, INC ("GIA OR "THE INSTITUTE") IS A CALIFORNIA NONPROFIT, PUBLIC BENEFIT CORPORATION, WHICH IS THE SUCCESSOR TO THE CALIFORNIA CORPORATION INITIALLY INCORPORATED IN 1982, WHICH IN TURN IS THE SUCCESSOR TO THE OHIO CORPORATION INCORPORATED IN 1943

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART I, LINE 1, ORGANIZATION MISSION STATEMENT	GIA IS THE WORLD'S LARGEST AND MOST RESPECTED NONPROFIT INSTITUTE OF GEMOLOGICAL LEARNING AND RESEARCH THE INSTITUTE'S MISSION AND MOST SIGNIFICANT ACTIVITIES ARE (A) OPERATING A SCHOOL PROVIDING EDUCATION AND GRANTING DIPLOMAS IN GEMOLOGY AND RELATED AREAS, (B) PROTECTING THE PUBLIC FROM MISREPRESENTATION PERTAINING TO GEMS, DETERRING GEM THEFT, ASSISTING IN THE RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, AND PROMOTING STATE-OF-THE-ART RESEARCH INTO THE TECHNIQUES BY WHICH GEMS ARE MODIFIED TECHNOLOGICALLY OR MANUFACTURED SYNTHETICALLY AND AS IMITATIONS OF GEMS, AND (C) SUPPORTING, PERFORMING, AND PUBLISHING SCIENTIFIC RESEARCH AND ANALYSIS RELATED TO GEMS AND GEMOLOGY AND LEARNING IN RELATED FIELDS GIA OFFERS A COMPREHENSIVE GEMOLOGY CURRICULUM TAUGHT BY A FULL-TIME, PROFESSIONAL FACULTY TO REGULARLY ENROLLED STUDENTS AT ITS ON-CAMPUS FACILITIES IN CARLSBAD, CALIFORNIA AND NEW YORK CITY, NEW YORK AND THROUGH SUBSIDIARIES IN VARIOUS OTHER COUNTRIES GIA ALSO OFFERS EXTENSIVE DISTANCE EDUCATION GIA'S RESEARCHERS UTILIZE SOPHISTICATED ANALYTICAL TECHNIQUES AND EQUIPMENT TO ADVANCE THE SCIENCE OF GEMOLOGY, AND TO DETECT SYNTHETIC AND ALTERED GEMS GIA'S LIBRARY AND QUARTERLY PUBLICATION, GEMS & GEMOLOGY, COLLECT AND DISSEMINATE RESEARCH ON GEMS GIA'S LABORATORY PROTECTS THE PUBLIC FROM MISREPRESENTATION ABOUT GEMS, DETERS GEM THEFT, AND HELPS LAW ENFORCEMENT BY TRACING STOLEN GEMS, WHILE PROMOTING STATE-OF-THE-ART RESEARCH GIA HAS BEEN CERTIFIED BY THE RESPONSIBLE JEWELLERY COUNCIL SINCE 2011, AS MEETING THE HIGHEST ETHICAL, SOCIAL AND ENVIRONMENTAL STANDARDS ESTABLISHED BY THE RJC'S CODE OF PRACTICES

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART III, LINE 1, ORGANIZATION MISSION STATEMENT	THE INSTITUTE'S MISSION AND MOST SIGNIFICANT ACTIVITIES ARE (A) OPERATING A SCHOOL PROVIDING EDUCATION AND GRANTING DIPLOMAS IN GEMOLOGY AND RELATED AREAS, (B) PROTECTING THE PUBLIC FROM MISREPRESENTATION PERTAINING TO GEMS, DETERRING GEM THEFT, ASSISTING IN THE RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, AND PROMOTING STATE-OF-THE-ART RESEARCH INTO THE TECHNIQUES BY WHICH GEMS ARE MODIFIED TECHNOLOGICALLY OR MANUFACTURED SYNTHETICALLY AND AS IMITATIONS OF GEMS, AND (C) SUPPORTING, PERFORMING, AND PUBLISHING SCIENTIFIC RESEARCH AND ANALYSIS RELATED TO GEMS AND GEMOLOGY AND LEARNING IN RELATED FIELDS

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>EDUCATION GIA OFFERS A COMPREHENSIVE GEMOLOGY CURRICULUM AT THE INSTITUTE'S CALIFORNIA AND NEW YORK CAMPUSES, AND THROUGH INTERNATIONAL SUBSIDIARIES IN INDIA, THAILAND, HONG KONG, ENGLAND, SOUTH AFRICA, BOTSWANA, UNITED ARAB EMIRATES, AND TAIWAN, AND THROUGH A LICENSEE IN KOREA DISTANCE EDUCATION COURSES ARE DISTRIBUTED DOMESTICALLY AND INTERNATIONALLY IN A VARIETY OF LANGUAGES IN 2016, TOTAL ENROLLMENTS WERE 15,228, COMPRISED OF 2,642 ON-CAMPUS AND 12,586 THROUGH DISTANCE EDUCATION GIA WAS AWARDED THE SCHOOL OF EXCELLENCE AWARD IN 2012 (CALIFORNIA) AND 2014 (NEW YORK) BY THE ACCREDITING COMMISSION OF CAREER SCHOOLS AND COLLEGES (ACCSC) AT THE CONCLUSION OF EACH CAMPUS' FIVE YEAR ACCREDITATION CYCLE ONLY A HANDFUL OF SCHOOLS IN THE COUNTRY QUALIFY FOR THIS HIGH HONOR GIA'S EDUCATIONAL OFFERINGS COVER THE GAMUT OF GEMOLOGY SUBJECTS, INCLUDING, BUT NOT LIMITED TO (A) THE USE OF GEMOLOGICAL INSTRUMENTS, (B) THE OPTICAL AND PHYSICAL PROPERTIES OF DIAMONDS, GEMSTONES, PEARLS AND OTHER NATURAL ORGANIC GEM MATERIALS, (C) SYNTHETIC DIAMONDS AND DIAMOND SIMULANTS, (D) DETECTION OF FRACTURE-FILLED DIAMONDS AND SYNTHETIC DIAMONDS, (E) DETERMINATION OF COLOR, CLARITY, CUT, AND CARAT WEIGHT OF DIAMONDS, (F) APPLICATION OF FTC GUIDELINES FOR JEWELRY TRANSACTIONS, (G) DETECTION OF SYNTHETIC, TREATED, IMITATION OR ASSEMBLED COLORED GEM MATERIALS, AND (H) DETECTION OF CULTURED, IMITATION, ASSEMBLED AND TREATED PEARLS GIA OFFERS VARYING LEVELS OF CERTIFICATION IN THE AREAS OF DIAMONDS, COLORED STONES, PEARLS, AND JEWELRY A GRADUATE GEMOLOGIST (GG) DIPLOMA FROM GIA IS RECOGNIZED AROUND THE GLOBE AS A KEY CREDENTIAL IN THE GEMOLOGICAL WORLD IN 2003, IN RESPONSE TO A GROWING NEED FOR QUALITY SCIENCE COURSES FOR CHILDREN, GIA CREATED THE JUNIOR GEMOLOGIST PROGRAM THE JUNIOR GEMOLOGIST PROGRAM TEACHES GEMOLOGY, GEOLOGY AND MINERALOGY TO LOCAL STUDENTS AND YOUTH GROUPS, WITH INSTRUCTION PROVIDED BY THE INSTITUTE'S INSTRUCTORS AND MEMBERS OF THE GEM AND JEWELRY INDUSTRY THE MATERIAL IS PRESENTED IN AN INTERACTIVE AND SCIENTIFIC WORKSHOP THAT INCLUDES HANDS-ON TRAINING WITH GEMOLOGICAL INSTRUMENTS AND EQUIPMENT IN 2014, GIA INTRODUCED A MOBILE VERSION OF THE JUNIOR GEMOLOGIST PROGRAM, AND VISITED SCHOOLS DURING 2016 TO REACH STUDENTS WHO COULD NOT COME TO GIA APPROXIMATELY 6,121 STUDENTS ATTENDED THE MOBILE AND ON-CAMPUS JUNIOR GEMOLOGIST PROGRAMS IN 2016 IN ADDITION, GIA LAUNCHED THE GEMKIDS WEB SITE IN 2014, BRINGING INTERACTIVE, ONLINE GEMOLOGY AND GEOLOGY EDUCATION TO STUDENTS AGES 9-12 GIA HOSTS A JEWELRY CAREER FAIR AND OPEN HOUSE AT ITS CAMPUSES IN CALIFORNIA AND NEW YORK ON AN ANNUAL BASIS THE EVENT IS FREE AND OPEN TO THE PUBLIC AS THE JEWELRY INDUSTRY'S LARGEST JOB FAIR, THE EVENT ALWAYS ATTRACTS THE INDUSTRY'S TOP RETAILERS, MANUFACTURERS, LABORATORIES AND WHOLESALERS INTERESTED IN HIRING GIA STUDENTS AND GRADUATES IN 2016, APPROXIMATELY 1,400 INDIVIDUALS ATTENDED THE CAREER FAIR AND OPEN HOUSE EVENTS, WITH OVER 800 IN CALIFORNIA AND OVER 60</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART III, LINE 4A	<p>0 IN NEW YORK THE MISSION OF THE INSTITUTE'S RICHARD T LIDDICOAT GEMOLOGICAL LIBRARY AND INFORMATION CENTER IN CARLSBAD, CALIFORNIA IS TO CONTINUE AS THE WORLD'S PREMIER RESOURCE FOR INFORMATION IN THE FIELDS OF GEM AND JEWELRY-RELATED STUDIES AS SUCH, THE INSTITUTE PROMOTES THE USE OF ITS RESOURCES FOR EDUCATION AND RESEARCH BY THE PUBLIC, THE GEM AND JEWELRY INDUSTRY, AND THE INSTITUTE'S STUDENTS, FACULTY AND ALUMNI THE INSTITUTE'S LIBRARY HOUSES THE WORLD'S LARGEST COLLECTION OF DIAMOND, GEM AND JEWELRY RESOURCE MATERIALS WHETHER BY PHONE, E-MAIL OR IN PERSON, THE LIBRARY STAFF SERVES SCIENTISTS, JEWELERS, GEMOLOGISTS AND STUDENTS FROM EVERY CORNER OF THE GLOBE THE EXPERT LIBRARY STAFF DRAWS UPON A GROWING COLLECTION OF OVER 16,500 ITEMS IN ITS CIRCULATING COLLECTION, OVER 48,400 ITEMS IN THE RENOWNED CARTIER RARE BOOK REPOSITORY AND ARCHIVES, OVER 181,000 PHOTOGRAPHIC IMAGES, 2,000 VIDEOS (VHS AND DVD FORMAT), APPROXIMATELY 700 JOURNAL AND MAGAZINE TITLES, 250 CD-ROMS AND 130 AUDIO CDS TO PROVIDE READY REFERENCE IN THE FIELDS OF GEMOLOGY AND JEWELRY GIA'S LIBRARY COLLECTION ALSO INCLUDES 50 EBOOKS AND 280 DIGITIZED VERSIONS OF RARE WORKS THE INSTITUTE'S MUSEUM ALSO EDUCATES THE PUBLIC ON GEMS AND GEMOLOGY, DISPLAYING CUT GEMS, MINERAL SPECIMENS AND JEWELRY IN 2016, 5,942 GUESTS VISITED AND TOURED THE MUSEUM THROUGHOUT THE YEAR THE MUSEUM ALSO HOSTED A SPECIAL TOUR FOR A GROUP OF 25 CURATORS AND DONORS AFFILIATED WITH THE SMITHSONIAN INSTITUTE AS DISCUSSED BELOW, THE INSTITUTE PUBLISHES "GEMS &amp; GEMOLOGY," A PEER-REVIEWED JOURNAL THAT EDUCATES ITS READERSHIP ABOUT THE LATEST DISCOVERIES IN GEMOLOGY</p>

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B	<p>LABORATORY THE MISSION OF THE INSTITUTE'S LABORATORY IS TO PROTECT THE PUBLIC FROM MISREPRESENTATION PERTAINING TO GEMS (WHETHER INNOCENT, NEGLIGENT OR INTENTIONAL), TO DETER GEM THEFT, TO ASSIST IN RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, AND TO PROMOTE STATE-OF-THE-ART RESEARCH INTO THE TECHNIQUES BY WHICH GEMS ARE MODIFIED TECHNOLOGICALLY OR MANUFACTURED SYNTHETICALLY THE FBI'S JEWELRY AND GEM PROGRAM HAS DESIGNATED GIA AS A PARTNER LISTED ON THE FBI WEBSITE IN COMBATING GEM THEFT IN 2016, GIA CONTINUED ITS PRACTICE OF FLAGGING STOLEN GEMSTONES IN ITS DATABASE, AND RECOVERED MULTIPLE GEMSTONES IN CASES IN WHICH STONES WERE RESUBMITTED TO THE LABORATORY AFTER HAVING BEEN STOLEN GIA ALSO GRADES STONES FOR LAW ENFORCEMENT AT NO COST AND RESPONDED TO MANY INFORMATION REQUESTS FROM LAW ENFORCEMENT AGENCIES FURTHERMORE, GIA PROVIDED SIGNIFICANT SUPPORT IN A GRAND JURY PROSECUTION RELATED TO A JEWELRY HEIST CASE THE LABORATORY FULFILLS ITS MISSION BY EXAMINING AND CLASSIFYING INDIVIDUAL GEM MATERIALS SUBMITTED TO THE GIA LABORATORY AND ITS INTERNATIONAL SUBSIDIARIES' LABORATORIES DIAMONDS AND SYNTHETIC DIAMONDS ARE IDENTIFIED AND GRADED, WITH REPORTS ISSUED ON THEIR PRECISE IDENTIFYING FEATURES AND WITH QUALITY ASSESSMENTS ON THE 4CS COLOR, CLARITY, CUT AND CARAT WEIGHT COLORED GEMSTONES, SYNTHETIC COLORED STONES, PEARLS AND CULTURED PEARLS ARE IDENTIFIED, WITH REPORTS ISSUED UPON CLIENT REQUEST THE DISTINGUISHING CHARACTERISTICS AND FEATURES OF A GIVEN GEM ARE UNIQUE TO THAT GEM IN MUCH THE SAME WAY A FINGERPRINT IS UNIQUE TO AN INDIVIDUAL PERSON ONCE A GEM HAS BEEN SUBMITTED FOR EXAMINATION, ITS CHARACTERISTICS AND FEATURES ARE RECORDED FOR FUTURE REFERENCE IN CASE IT IS EVER RESUBMITTED, EITHER IN THE NORMAL COURSE OF EVENTS OR IN QUESTIONABLE CIRCUMSTANCES, SUCH AS WITH LOST OR STOLEN ITEMS ADDITIONALLY, IF REQUESTED, AN IDENTIFICATION CODE CAN BE LASER INSCRIBED UPON THE GEM THE SUBSTANTIAL AND CONTINUOUS VOLUME OF GEM MATERIALS THAT ARE SUBMITTED FOR EXAMINATION, TOGETHER WITH THE LARGE COLLECTION OF COMPARISON GEMS ACQUIRED BY GIA, CONSTITUTE AN INVALUABLE DATABASE FOR THE RESEARCH AND PUBLIC SERVICE CONDUCTED BY THE INSTITUTE TO MAKE THIS PUBLIC SERVICE POSSIBLE, GIA CHARGES RELATIVELY MODEST FEES THAT VARY BY THE TYPE AND SIZE OF THE GEM MATERIAL IT SHOULD BE NOTED THAT GIA DOES NOT APPRAISE ANY GEM MATERIALS OR OTHERWISE ESTABLISH THEIR MARKET VALUE COMMERCE IN GEMS HAS BECOME MORE GLOBAL OVER THE PAST DECADE, WITH THE RESULT THAT MANY GEM MATERIALS ARE SOLD BY FOREIGN GEM OWNERS OR DEALERS BUT ULTIMATELY FIND THEIR WAY TO THE US MARKET, EITHER THROUGH WHOLESALE DISTRIBUTION OR FUTURE RESALE MOST DIAMONDS PURCHASED IN THE US HAVE BEEN MINED AND PROCESSED OUTSIDE OF THIS COUNTRY SOME PROPORTION OF THOSE DIAMONDS HAVE HISTORICALLY NOT BEEN SUBMITTED TO GIA'S LABORATORY BECAUSE OF THE GEOGRAPHIC DISTANCE BETWEEN GIA'S LABORATORY FACILITIES IN CALIFORNIA AND NEW YORK AND THE DISTANT LOCATIONS OF MINES AND</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART III, LINE 4B	DEALERS TO ENHANCE ITS ABILITY TO PURSUE THE MISSION OF PROTECTING THE GEM PURCHASING PUBLIC, DETERRING THEFT, AND ASSISTING IN RECOVERY OF STOLEN PROPERTY AND PROSECUTION OF CRIMINALS, GIA OPERATES LABORATORIES THROUGH ITS BRANCHES AND WHOLLY-OWNED SUBSIDIARIES IN BOTSWANA, HONG KONG, INDIA, ISRAEL, JAPAN, SOUTH AFRICA, AND THAILAND, AND GIA OPERATES AN INTAKE OFFICE OFFERING LOGISTICAL SUPPORT THROUGH A BRANCH IN UNITED ARAB EMIRATES

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>FORM 990, PART III, LINE 4C</p>	<p>RESEARCH &amp; PUBLICATIONS THE INSTITUTE'S RESEARCHERS UTILIZE SOPHISTICATED ANALYTICAL TECHNIQUES AND SCIENTIFIC EQUIPMENT TO ADVANCE THE SCIENCE OF GEMOLOGY, INCLUDING DETECTION OF SYNTHETIC GEMS, CULTURED PEARLS AND TREATED NATURAL GEMS THE MISSION OF THE RESEARCH DEPARTMENT IS TO (1) CHARACTERIZE THE GEMOLOGICAL PROPERTIES OF GEM MATERIALS AND DEVELOP PRACTICAL WAYS TO IDENTIFY THEM, (2) UNDERSTAND THE CONDITIONS OF GEMSTONE FORMATION IN THE EARTH, AS WELL AS THE CONDITIONS OF GEM TREATMENT AND SYNTHESIS IN THE LABORATORY, AS A FURTHER BASIS FOR DEVELOPING MEANS OF GEM IDENTIFICATION, (3) INVESTIGATE THE FACTORS THAT ARE RESPONSIBLE FOR THE APPEARANCE OF DIAMONDS AND OTHER GEM MATERIALS, SO AS TO ESTABLISH METHODS TO EVALUATE THEIR QUALITY, AND (4) DESIGN AND IMPROVE INSTRUMENTS FOR GEMSTONE TESTING THE INSTITUTE IS THE WORLD LEADER IN RESEARCHING THE METHODS BY WHICH GEM MATERIALS CAN BE ENHANCED IN COLOR OR CLARITY OR SYNTHESIZED IN A LABORATORY THIS RESEARCH HELPS PROTECT THE PUBLIC FROM POSSIBLE MISREPRESENTATIONS PERTAINING TO GEM MATERIALS THE INSTITUTE ACTS AS A CONSUMER ADVOCATE TO ENSURE THAT CONSUMERS, ALONG WITH RETAILERS AND WHOLESALERS, ARE FULLY APPRISED OF THE TRUE CHARACTER - NATURAL, ENHANCED, OR SYNTHETIC - OF ANY SPECIFIC GEM SINCE 2011, GIA HAS PARTICIPATED IN AN AGREEMENT WITH UNITED STATES CUSTOMS AND BORDER PROTECTION TO COLLABORATE ON ANALYSES OF GEMSTONES IN ORDER TO DETERMINE THEIR IDENTITY (NATURAL, TREATED-NATURAL OR SYNTHETIC), INDICATIONS OF COUNTRY OF ORIGIN, AND DEVELOP A DATABASE FOR INTERNATIONAL, FEDERAL, STATE, AND LOCAL LAW ENFORCEMENT THAT WILL FACILITATE TRADE AND LAW ENFORCEMENT THIS COLLABORATION HELPS TO LESSEN THE BURDENS OF GOVERNMENT IN 2014, GIA INTRODUCED THE GIA DIAMONDCHECK, A DEVICE THAT DRAWS ON GIA'S DECADES OF RESEARCH TO ASSIST IN THE IDENTIFICATION OF DIAMONDS THAT ARE POTENTIALLY SYNTHETIC OR COLOR-TREATED AS PART OF ITS PUBLIC BENEFIT MISSION, GIA, WORKING WITH THE WORLD FEDERATION OF DIAMOND BOURSES (WFDB), HAS MADE THE DIAMONDCHECK AVAILABLE AT NO COST TO 20 DIAMOND BOURSES AND OTHER ORGANIZATIONS AROUND THE WORLD TO DISSEMINATE THEIR FINDINGS, GIA RESEARCHERS SPEAK AT SEMINARS, POST DEVELOPMENTS ONLINE ON THE GIA RESEARCH WEBSITE, AND PUBLISH FREQUENTLY IN SCHOLARLY TEXTS AND JOURNALS, INCLUDING "GEMS &amp; GEMOLOGY," GIA'S QUARTERLY SCIENTIFIC PUBLICATION GEMS &amp; GEMOLOGY, WHICH HAS BEEN IN CONTINUOUS PUBLICATION FOR 83 YEARS, PROVIDES INFORMATION ON NEW GEM MATERIALS, GEM LOCALITIES, TREATMENT AND SYNTHESIS TECHNIQUES, AND IDENTIFICATION METHODS THE JOURNAL KEEPS STUDENTS AND PROFESSIONALS ALIKE UP-TO-DATE ON THE MOST CRITICAL TOPICS IN GEMOLOGY IN RECENT YEARS, GIA HAS PUBLISHED THREE BOOKS CONTAINING ARTICLES FROM GEMS &amp; GEMOLOGY, ON SYNTHETIC, COLORED AND TREATED DIAMONDS THERE IS A CONSTANT DEMAND FOR BACK ISSUES BY STUDENTS, PROFESSIONALS AND HOBBYISTS RESEARCHING NUMEROUS GEMOLOGICAL SUBJECTS IN ADDITION, GIA SUMMARIZES TECHNICAL ARTICLES PUBLISHED BY GIA RESEARCHERS</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART III, LINE 4C	IN GEMS & GEMOLOGY FOR REPUBLICATION IN TRADE JOURNALS NATIONALLY AND INTERNATIONALLY, SO THE INFORMATION CAN BE BROADLY DISSEMINATED SINCE NOVEMBER 2008, THE JOURNAL HAS BEEN AVAILABLE ONLINE AS WELL AS IN PRINT BEGINNING IN 2013, GIA MADE ALL OF ITS CURRENT AND BACK ISSUES OF GEMS & GEMOLOGY AVAILABLE ONLINE AT NO COST, AS WELL AS SUPPLEMENTAL MEDIA AND DATA GIA ALSO LAUNCHED THE GEM ENCYCLOPEDIA IN 2013, WHICH MAKES DETAILED BUT USER-FRIENDLY INFORMATION ON A RANGE OF GEMSTONES AVAILABLE TO THE GENERAL PUBLIC ON ITS WEBSITE IN ADDITION, GIA'S WEBSITE IS NOW AVAILABLE IN THREE LANGUAGES WEBSITE PAGES VIEWS FOR THE YEAR 2016 GEMS & GEMOLOGY 748,131 RESEARCH & NEWS 913,719 PUBLICATION INFORMATION FOR THE YEAR 2016 ISSUES DISTRIBUTED TO SUBSCRIBERS 3,718 CURRENT ISSUES ORDERED 643 BACK ISSUES ORDERED 502 TOTAL ISSUES 4,863

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 11B	THE BOARD OF GOVERNORS DELEGATES THE DETAILED REVIEW AND APPROVAL OF FORM 990 TO A 990 REVIEW TEAM THE 990 REVIEW TEAM CONSISTS OF GIA PRESIDENT / CEO, ITS SENIOR VICE PRESIDENT AND CHIEF FINANCIAL OFFICER, ITS SENIOR VICE PRESIDENT AND CHIEF MARKETING OFFICER, ITS VP AND CORPORATE COUNSEL, GIA'S OUTSIDE COUNSEL SPECIALIZING IN NON-PROFIT AND TAX MATTERS, AND GLOBAL TAX DIRECTOR OF GIA THE 990 REVIEW TEAM SCHEDULES A MEETING WITH THE FIRM THAT PREPARES THE FORM 990 TO CONDUCT A DETAILED REVIEW THE FIRM RESPONDS TO ANY OUTSTANDING QUESTIONS OR CONCERNS RAISED BY THE 990 REVIEW TEAM ONCE THE REVIEW TEAM COMPLETES ITS DETAILED REVIEW, THE FORM 990 IS AVAILABLE TO THE BOARD OF GOVERNORS PRIOR TO ITS FILING WITH THE IRS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	THE INSTITUTE REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICIES THROUGH ANNUAL CIRCULATION OF A CONFLICT OF INTEREST QUESTIONNAIRE, WHICH IS COMPLETED AND SIGNED BY ALL MEMBERS OF THE BOARD OF GOVERNORS, OFFICERS, AND MEMBERS OF EXECUTIVE MANAGEMENT IN ADDITION, GIA REQUIRES ALL EMPLOYEES (INCLUDING THOSE OF ITS INTERNATIONAL AFFILIATES) TO REVIEW ITS CODE OF CONDUCT, AS IT MAY BE AUGMENTED BY GIA FROM TIME TO TIME, AND TO ACKNOWLEDGE BY SIGNATURE ADHERENCE TO ITS ETHICAL STANDARDS, INCLUDING ITS CONFLICT OF INTEREST POLICIES, AS A CONDITION OF EMPLOYMENT THE LEGAL DEPARTMENT REVIEWS CONTRACTUAL RELATIONSHIPS ENTERED INTO BY THE ORGANIZATION AND IS RESPONSIBLE FOR MONITORING CONFLICTS OF INTEREST AS REPORTED THROUGH DISCLOSURES AND BY OTHER MEANS FURTHER, IT IS INCUMBENT UPON ALL OF THE AFOREMENTIONED PARTIES TO DISCLOSE ANY CONFLICTS OF INTEREST IN THE COURSE OF THE YEAR

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD OF GOVERNORS EXECUTIVE COMMITTEE MEETS ANNUALLY IN NOVEMBER TO REVIEW THE OFFICER COMPENSATION AND TO SET THE PAY RATE FOR THE SUBSEQUENT YEAR. GIA HAS RETAINED THE SERVICES OF MERCER, INTERNATIONAL COMPENSATION AND BENEFITS CONSULTANTS, WHICH DISTRIBUTES PERIODIC MARKET PAY COMPARISONS OF COMPARABLE JOBS TO THOSE OF GIA OFFICERS. THIS INFORMATION IS PROVIDED TO THE BOARD EXECUTIVE COMMITTEE FOR REVIEW AND USE. IN THE INTERIM YEARS BETWEEN COMPREHENSIVE MARKET STUDIES, GIA OBTAINS SUCH MARKET DATA AS AVERAGE MERIT INCREASES FROM MERCER AND ALSO TAKES THE CPI INTO CONSIDERATION.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	GIA'S EMPLOYEE CODE OF CONDUCT, WHICH INCLUDES A SECTION ON CONFLICTS OF INTEREST, IS POSTED ON GIA'S WEBSITE THIS CODE GOVERNS EMPLOYEES OF GIA AND ITS GLOBAL SUBSIDIARIES FINANCIAL STATEMENTS ARE INCORPORATED INTO THE FORM 990, WHICH IS AVAILABLE TO THE PUBLIC THE INSTITUTE'S GOVERNING DOCUMENTS ARE ALSO AVAILABLE TO THE PUBLIC UPON REQUEST

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VII, SECTION A	IN 2016, BOARD MEMBERS RECEIVED COMPENSATION FOR THEIR SERVICE ON THE BOARD OF GOVERNORS COMMITTEE CHAIRS AND THE CHAIR OF THE BOARD RECEIVE ADDITIONAL COMPENSATION IN LIGHT OF THEIR ADDITIONAL RESPONSIBILITIES THIS COMPENSATION WAS APPROVED BY AN AUTHORIZED COMMITTEE OF THE BOARD, THE MEMBERS OF WHICH HAD WAIVED ANY COMPENSATION AND WERE, THEREFORE, DISINTERESTED THE AMOUNT OF COMPENSATION WAS FOUND BY EXPERT OPINION OF FREDERIC W COOK & CO INC TO BE REASONABLE AND COMPARABLE TO BOARD COMPENSATION PAID BY SIMILAR ORGANIZATIONS EACH GOVERNOR HAS THE OPTION TO DECLINE THIS COMPENSATION

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART XI, LINE 9	UNREALIZED FOREIGN EXCHANGE GAIN 52,810 PENSION LIABILITY ADJUSTMENT 7,721,756

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2016**

**Open to Public  
Inspection**

▶ 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](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number

95-3797687

**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
<b>(1)</b> GIA INSTRUMENTS UK LIMITED 35 VINE STREET LONDON ECN AA UK	GEMOLOGICAL INSTRUMENT SALES	UK	0	0	GEMOLOGICAL INSTITUTE OF AMERICA INC
<b>(2)</b> GIA (ISRAEL) 21 TUVAL ST HAYAHALOM BLDG 22ND F RAMAT GAN IS	LABORATORY SERVICES	IS	12,106,482	7,555,574	GEMOLOGICAL INSTITUTE OF AMERICA INC

**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
<b>(1)</b> GIA HOLDINGS INC 5345 ARMADA DRIVE  CARLSBAD, CA 92008 33-0990032	TITLE HOLDING COMPANY FOR TAX-EXEMPT PARENT	CA	501(C)(2)		GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes	
<b>(2)</b> GIA ENGLAND 104 GREAT RUSSELL STREET LONDON WCB LA UK	EDUCATIONAL SERVICES	UK			GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes	
<b>(3)</b> GIA (INTERNATIONAL) COMPANY LTD U-CHU-LIANG BLDG 2ND FL 968 RAMA SILOM BANGRAK BANGKOK TH	EDUCATIONAL SERVICES	TH			GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes	
<b>(4)</b> GIA INDIA 10TH FL TRADE CENTRE BANDRA KURLA BANDRA EAST MUMBAI IN	EDUCATIONAL SERVICES	IN			GIA HOLDINGS INC	Yes	

**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	

**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.

See Additional Data Table

(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

**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

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

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

See Additional Data Table

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



**Part VII Supplemental Information**

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

Return Reference	Explanation
FORM 990, SCHEDULE R, PART V	<p>THE TRANSACTIONS REPORTED BETWEEN GIA AND THE RELATED ORGANIZATIONS LISTED WITH TRANSACTION TYPE A INVOLVE THE PAYMENT OF ROYALTIES AND INTEREST BY THE RELATED ORGANIZATIONS TO GIA FOR THE USE OF CERTAIN INTELLECTUAL PROPERTY THESE RELATED ORGANIZATIONS ARE NOT TAX EXEMPT UNDER SECTION 501(C)(3) OF THE CODE, BECAUSE THEY ARE NOT ORGANIZED OR OPERATING IN THE UNITED STATES HOWEVER, IF THESE ORGANIZATIONS WERE TAX EXEMPT UNDER SECTION 501(C)(3) OF THE CODE WITH THE SAME EXEMPT PURPOSES AS GIA, THESE ORGANIZATIONS WOULD HAVE NO UNRELATED BUSINESS INCOME, SINCE ALL OF THEIR INCOME AND ACTIVITIES ARE IDENTICAL IN CHARACTER TO GIA'S TAX-EXEMPT INCOME AND ACTIVITIES ACCORDINGLY, THESE ROYALTY PAYMENTS ARE NOT TREATED AS UNRELATED BUSINESS INCOME FOR GIA UNDER SECTION 512(B)(13) OF THE CODE THE TRANSACTIONS REPORTED BETWEEN GIA AND THE RELATED ORGANIZATIONS LISTED WITH TRANSACTION TYPE S ARE ASSOCIATED WITH THE PROVISION OF GRADING AND MANAGEMENT SERVICES BY GIA THESE GRADING SERVICES ARE PERFORMED IN GIA'S ORDINARY COURSE OF BUSINESS AS DESCRIBED IN SCHEDULE O, PART III, LINE 4B THE TRANSACTIONS REPORTED BETWEEN GIA AND THE RELATED ORGANIZATIONS LISTED WITH TRANSACTION TYPE R ARE ASSOCIATED WITH RESEARCH AND OTHER SERVICES</p>

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 95-3797687  
**Name:** GEMOLOGICAL INSTITUTE OF AMERICA INC

**Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust**

(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) GIA INSTRUMENT (TAIWAN) CO 3F 270 NANJING EAST ROAD SEC 3 TAIPEI ROC TW	EDUCATIONAL SERVICES	TW	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	2,793,668	1,831,373	100 000 %	Yes	
(1) GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD U-CHU-LIANG BLDG 10TH FL 968 RAM SILOM BANGRAK BANGKOK TH	LIMITED LABORATORY SERVICE	TH	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	8,501,442	5,664,041	100 000 %	Yes	
(2) GIA HONG KONG LIMITED ROOM 301 3/F AON CHINA BUILDING QUEENS ROAD CENTRAL HK	EDUCATIONAL SERVICES	HK	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	2,089,864	3,883,147	100 000 %	Yes	
(3) GIA BELGIUM NV LANGE HERENTALSESTRAAT 20-26 B ANTWERP BE	RESEARCH SERVICES	BE	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	371,428	581,963	84 720 %	Yes	
(4) GIA EDUCATION AND LABORATORY LIMITED STE 201/301 DIAMOND TECHNOLOGY PAR PT BL INDUSTRIAL GABORONE BC	EDUCATIONAL AND LABORATORY SERVICES	BC	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	3,601,238	3,738,267	100 000 %	Yes	
(5) GEMOLOGICAL INSTITUTE INTERNATIONAL INC 5345 ARMADA DR CARLSBAD, CA 92008 26-3688898	EDUCATIONAL AND TRAINING SERVICES	CA	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	2,064,147	217,558	100 000 %	Yes	
(6) GIA MIDDLE EAST (LLC) BUILDING 6WA OFFICE 801 DUBAI AIR PO BOX DUBAI AE	EDUCATION AND LOGISTIC SUPPORT	AE	GEMOLOGICAL INSTITUTE OF AMERICA INC	C			100 000 %	Yes	
(7) GIA EDUCATION AND LABORATORY (PTY) LTD 512 5TH FL SA DIAMOND CENTRE JOHANNESBURG SF	EDUCATION AND LAB SERVICES	SF	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	5,062,894	3,224,961	100 000 %	Yes	
(8) GIA TOKYO GODO KAISHA YAMAGUCHI BLDG 7 11TH FL 19-9 TAI CHOME TAITOKU TOKYO JA	LABORATORY SERVICES	JA	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	3,650,914	2,293,232	100 000 %	Yes	
(9) GIA HONG KONG LABORATORY LIMITED 25TH FLOOR PROSPERITY TOWER QUEENS ROAD CENTRAL HK	LABORATORY SERVICES	HK	GEMOLOGICAL INSTITUTE OF AMERICA INC	C	10,921,849	6,342,996	100 000 %	Yes	
(10) GIA INDIA LABORATORY PRIVATE LIMITED 10TH FLOOR TRADE CENTRE BANDRA KUR BANDRA EAST MUMBAI IN	LABORATORY SERVICES	IN	GIA HOLDINGS INC	C	489,580	423,318	0 400 %	Yes	
(11) GIA CHINA LIMITED RM4033 8 MIDDLE YIN CHENG ROAD PU DONG SHANGHAI CH	MARKETING AND CONSULTING	CH	GIA HONG KONG LIMITED	C		100,000	100 000 %	Yes	

**Form 990, Schedule R, Part V - Transactions With Related Organizations**

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(1)</b>	GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	A	2,168,143	ACCRUAL
<b>(1)</b>	GIA EDUCATION AND LABORATORY (PTY) LTD	A	783,794	ACCRUAL
<b>(2)</b>	GIA EDUCATION AND LABORATORY LIMITED	A	5,465	ACCRUAL
<b>(3)</b>	GIA INSTRUMENT (TAIWAN) CO	A	681,501	ACCRUAL
<b>(4)</b>	GIA TOKYO GODO KAISHA	A	88,758	ACCRUAL
<b>(5)</b>	GIA INDIA LABORATORY PRIVATE LIMITED	A	75,160,079	ACCRUAL
<b>(6)</b>	GIA INSTRUMENT (TAIWAN) CO	F	792,743	ACCRUAL
<b>(7)</b>	GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	G	164,317	ACCRUAL
<b>(8)</b>	GIA EDUCATION AND LABORATORY (PTY) LTD	G	118,999	ACCRUAL
<b>(9)</b>	GIA EDUCATION AND LABORATORY LIMITED	G	88,941	ACCRUAL
<b>(10)</b>	GIA HONG KONG LABORATORY LIMITED	G	317,751	ACCRUAL
<b>(11)</b>	GIA INSTRUMENT (TAIWAN) CO	G	353,454	ACCRUAL
<b>(12)</b>	GIA (INTERNATIONAL) COMPANY LTD	G	218,637	ACCRUAL
<b>(13)</b>	GIA HONG KONG LIMITED	G	305,629	ACCRUAL
<b>(14)</b>	GIA TOKYO GODO KAISHA	G	85,801	ACCRUAL
<b>(15)</b>	GIA INDIA LABORATORY PRIVATE LIMITED	G	2,805,197	ACCRUAL
<b>(16)</b>	GIA INDIA	G	300,545	ACCRUAL
<b>(17)</b>	GIA ENGLAND	G	203,704	ACCRUAL
<b>(18)</b>	GIA BELGIUM NV	G	1,229	ACCRUAL
<b>(19)</b>	GIA HONG KONG LIMITED	H	21,721	ACCRUAL
<b>(20)</b>	GIA INSTRUMENT (TAIWAN) CO	P	95,535	ACCRUAL
<b>(21)</b>	GIA (INTERNATIONAL) COMPANY LTD	P	91,793	ACCRUAL
<b>(22)</b>	GIA HONG KONG LIMITED	P	74,956	ACCRUAL
<b>(23)</b>	GIA INDIA	P	64,950	ACCRUAL
<b>(24)</b>	GIA ENGLAND	P	62,577	ACCRUAL

**Form 990, Schedule R, Part V - Transactions With Related Organizations**

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(26)</b>	GIA EDUCATION AND LABORATORY LIMITED	P	833	ACCRUAL
<b>(1)</b>	GEMOLOGICAL INSTITUTE INTERNATIONAL INC	Q	82,261	ACCRUAL
<b>(2)</b>	GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	Q	348,860	ACCRUAL
<b>(3)</b>	GIA EDUCATION AND LABORATORY (PTY) LTD	Q	219,529	ACCRUAL
<b>(4)</b>	GIA EDUCATION AND LABORATORY LIMITED	Q	231,656	ACCRUAL
<b>(5)</b>	GIA HONG KONG LABORATORY LIMITED	Q	292,825	ACCRUAL
<b>(6)</b>	GIA (INTERNATIONAL) COMPANY LTD	Q	63,455	ACCRUAL
<b>(7)</b>	GIA TOKYO GODO KAISHA	Q	195,287	ACCRUAL
<b>(8)</b>	GIA INDIA LABORATORY PRIVATE LIMITED	Q	1,374,112	ACCRUAL
<b>(9)</b>	GIA ENGLAND	Q	59,647	ACCRUAL
<b>(10)</b>	GIA BELGIUM NV	Q	11,441	ACCRUAL
<b>(11)</b>	GIA INSTRUMENT (TAIWAN) CO	Q	41,788	ACCRUAL
<b>(12)</b>	GIA HONG KONG LIMITED	Q	30,437	ACCRUAL
<b>(13)</b>	GIA INDIA	Q	20,724	ACCRUAL
<b>(14)</b>	GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	R	464,852	ACCRUAL
<b>(15)</b>	GIA BELGIUM NV	R	457,444	ACCRUAL
<b>(16)</b>	GIA HONG KONG LABORATORY LIMITED	R	11,227,668	ACCRUAL
<b>(17)</b>	GIA TOKYO GODO KAISHA	R	1,124,365	ACCRUAL
<b>(18)</b>	GIA INDIA LABORATORY PRIVATE LIMITED	R	2,650,769	ACCRUAL
<b>(19)</b>	GIA EDUCATION AND LABORATORY (PTY) LTD	R	14,990	ACCRUAL
<b>(20)</b>	GIA EDUCATION AND LABORATORY LIMITED	R	17,390	ACCRUAL
<b>(21)</b>	GEMOLOGICAL RESEARCH (THAILAND) COMPANY LTD	S	752,926	ACCRUAL
<b>(22)</b>	GIA EDUCATION AND LABORATORY (PTY) LTD	S	947,550	ACCRUAL
<b>(23)</b>	GIA EDUCATION AND LABORATORY LIMITED	S	522,717	ACCRUAL
<b>(24)</b>	GIA TOKYO GODO KAISHA	S	231,069	ACCRUAL

<b>Form 990, Schedule R, Part V - Transactions With Related Organizations</b>			
<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(51)</b> GIA INDIA LABORATORY PRIVATE LIMITED	S	47,306,844	ACCRUAL