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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2016

Open to Public Inspection

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](#)

Department of the Treasury
Internal Revenue Service

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

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 ▶

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

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1931

M State of legal domicile CA

Part I Summary

Activities & Governance

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

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

16b Total fundraising expenses (Part IX, column (D), line 25) ▶23,515

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

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

2017-11-15

Date

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 ☐ if self-employed

PTIN P00287234

Firm's name ▶ DELOITTE TAX LLP

Firm's EIN ▶ 86-1065772

Firm's address ▶ 655 WEST BROADWAY SUITE 700

Phone no (619) 232-6500

SAN DIEGO, CA 921018590

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)

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

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
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Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	142
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,444
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes
b	If "Yes," enter the name of the foreign country ► BE, BC, HK, IN, IS, JA, SF, TW, TH, AE, UK See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	No
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	15	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b Enter the number of voting members included in line 1a, above, who are independent	11	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6 Did the organization have members or stockholders?	6	No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	8a	Yes
b Each committee with authority to act on behalf of the governing body?	8b	Yes
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: **AL, AK, AR, CA, CT, FL, GA, IL, KS, KY, MD, MA, MI, MN, MS, MO, NH, NJ, NY, NC, OR, PA, RI, SC, TN, UT, VA, WV, WI**

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
▶ DAVID J TEARLE 5345 ARMADA DRIVE CARLSBAD, CA 920084602 (760) 603-4000

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

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

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

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

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

[illegible]

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 115

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
THE RUSTIN CORPORATION 1482 EAST VALLEY RD 474 SANTA BARBARA, CA 93108	MARKETING SERVICES	5,163,799
TATA AMERICA 12977 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	IT SERVICES	3,527,058
WORKDAY INC 6230 STONERIDGE MALL ROAD PLEASANTON, CA 94588	IT SERVICES	2,306,085
ORACLE AMERICA INC 500 ORACLE PARKWAY REDWOOD SHORES, CA 94065	IT SERVICES	2,110,846
DLA PIPER LLP US 6225 SMITH AVENUE BALTIMORE, MD 21209	LEGAL SERVICES	1,817,299

<p>2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 63</p>	
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Part VIII **Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a					
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,249,239				
	g Noncash contributions included in lines 1a-1f \$ _____	792,106					
	h Total. Add lines 1a-1f	▶	1,249,239				
Program Service Revenue			Business Code				
	2a GEMOLOGICAL LABORATORY		541990	147,673,550	147,673,550		
	b TUITION & FEES		611519	18,535,991	18,535,991		
	c GEMOLOGY PUBLICATIONS		511120	119,311	119,311		
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f	▶	166,328,852				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	3,919,184			3,919,184	
	4 Income from investment of tax-exempt bond proceeds	▶					
	5 Royalties	▶	79,192,199			79,192,199	
	6a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
		c Rental income or (loss)					
	d Net rental income or (loss)	▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		51,634,929	71,395				
		b Less cost or other basis and sales expenses	51,072,233	225,515			
		c Gain or (loss)	562,696	-154,120			
	d Net gain or (loss)	▶		408,576			408,576
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
		b Less direct expenses	b				
		c Net income or (loss) from fundraising events	▶				
	9a Gross income from gaming activities See Part IV, line 19	a					
		b Less direct expenses	b				
		c Net income or (loss) from gaming activities	▶				
	10a Gross sales of inventory, less returns and allowances	a					
1,891,391							
b Less cost of goods sold		b	1,150,167				
c Net income or (loss) from sales of inventory	▶		741,224	261,546	479,678		
Miscellaneous Revenue	Business Code						
11a MISCELLANEOUS REVENUE	900099		165,855	165,855			
b NET MANAGEMENT FEE	900099		32,757		32,757		
c FOREIGN EXCHANGE LOSS	900099		-301,799	-301,799			
d All other revenue							
e Total. Add lines 11a-11d	▶		-103,187				
12 Total revenue. 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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	187,408	187,408		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	1,054,348	1,054,348		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	390,645	390,645		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	4,812,317	3,373,794	1,438,523	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	80,951,347	73,788,842	7,142,033	20,472
8 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
9 Other employee benefits.	15,066,455	13,829,727	1,236,728	
10 Payroll taxes.	6,783,780	6,227,192	555,194	1,394
11 Fees for services (non-employees):				
a Management.				
b Legal.	4,787,184	639,691	4,147,493	
c Accounting.	954,395	198,236	756,159	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	509,647		509,647	
g 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	
12 Advertising and promotion.	8,663,252	8,480,121	183,131	
13 Office expenses.	9,616,200	9,517,777	98,423	
14 Information technology.	9,978,617	9,608,010	370,607	
15 Royalties.	880,924	880,924		
16 Occupancy.	5,659,168	5,090,357	568,811	
17 Travel.	2,847,227	2,434,765	412,462	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	1,031,664	748,325	283,339	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	11,889,848	11,362,289	527,559	
23 Insurance.	1,417,798	1,394,339	23,459	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOREIGN WITHHOLDING TAX	8,924,755	8,847,688	77,067	
b MAINTENANCE	2,776,884	2,488,763	288,121	
c				
d				
e All other expenses	802,771	748,686	54,085	
25 Total functional expenses. Add lines 1 through 24e.	211,502,759	191,054,269	20,424,975	23,515
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		21,234,840	1	20,595,886
	2	Savings and temporary cash investments		25,214,738	2	54,322,912
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		53,887,645	4	58,358,201
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net		2,253,460	7	2,137,500
	8	Inventories for sale or use		6,657,284	8	5,294,487
	9	Prepaid expenses and deferred charges		4,193,128	9	4,253,527
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a 243,906,972			
	b	Less: accumulated depreciation	10b 90,052,067	160,326,072	10c	153,854,905
	11	Investments—publicly traded securities		131,642,017	11	151,238,993
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		59,129,589	15	59,471,482
16	Total assets. Add lines 1 through 15 (must equal line 34)		464,538,773	16	509,527,893	
Liabilities	17	Accounts payable and accrued expenses		5,893,349	17	7,627,764
	18	Grants payable			18	
	19	Deferred revenue		5,448,842	19	4,498,307
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		40,458,143	25	33,212,666
	26	Total liabilities. Add lines 17 through 25		51,800,334	26	45,338,737
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		397,404,259	27	447,888,538
	28	Temporarily restricted net assets		2,820,253	28	3,332,557
	29	Permanently restricted net assets		12,513,927	29	12,968,061
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		412,738,439	33	464,189,156
34	Total liabilities and net assets/fund balances		464,538,773	34	509,527,893	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

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

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
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	Yes	

Additional Data

Software ID:

Software Version:

EIN: 95-3797687

Name: GEMOLOGICAL INSTITUTE OF AMERICA INC

Form 990 (2016)

Form 990, Part III, Line 4a:

EDUCATION SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

Form 990, Part III, Line 4b:

LABORATORY SEE SCHEDULE O FOR DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS

Form 990, Part III, Line 4c:

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

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors											(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
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)											
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former						
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 VP & 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 VP, EDUCATION	40 00 0 00				X			353,861	0	31,405
KATHRYN KIMMEL VP, CHIEF MKTG OFFICER	40 00 0 00				X			302,524	0	29,265
ANNA MARTIN VP, 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 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

GEMOLOGICAL INSTITUTE OF AMERICA INC

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.

OMB No 1545-0047

2016

Open to Public Inspection

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 33¹/₃% 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 33¹/₃% 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		
Total						

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
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 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)						
6 Public support. 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
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. 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 stop here ▶ <input type="checkbox"/>						
Section C. Computation of Public Support Percentage						
14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))					14	
15 Public support percentage for 2015 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
b 33 1/3% support test—2015. 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 stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
17a 10%-facts-and-circumstances test—2016. 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 stop here . 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 10%-facts-and-circumstances test—2015. 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 stop here . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
18 Private foundation. 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
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (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
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. 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 **stop here** ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2016. 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 **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests—2015. 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 **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	3a	
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	4b	
c 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)? <i>If "Yes," explain in Part VI 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.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, 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).</i>	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 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? <i>If "Yes," provide detail in Part VI.</i>	6	
7 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	8	
9a 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))? <i>If "Yes," provide detail in Part VI.</i>	9a	
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? <i>If "Yes," provide detail in Part VI.</i>	9b	
c 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? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a 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)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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 A family member of a person described in (a) above?		
c 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>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 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>		
2 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>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
2 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>		
3 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>		
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test Answer (a) and (b) below.		
a 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 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>		
3 Parent of Supported Organizations Answer (a) and (b) below.		
a 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 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>		
2a		
2b		
3a		
3b		

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)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 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)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

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

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <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)

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

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

Facts And Circumstances Test**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 or 990-EZ 2016

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493319042047	
<div>SCHEDULE D (Form 990)</div> <div>Department of the Treasury Internal Revenue Service</div>		<div>Supplemental Financial Statements</div> <div>► 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.</div> <div>Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.</div>			<div>OMB No 1545-0047</div> <div>2016</div> <div>Open to Public Inspection</div>
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	
1	Total number at end of year				
2	Aggregate value of contributions to (during year)				
3	Aggregate value of grants from (during year)				
4	Aggregate value at end of year				
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?				<input type="checkbox"/> Yes <input type="checkbox"/> 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?				<input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> Preservation of land for public use (e g , recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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				
a	Total number of conservation easements	Held at the End of the Year			
b	Total acreage restricted by conservation easements	2a			
c	Number of conservation easements on a certified historic structure included in (a)	2b			
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c			
		2d			
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►				
4	Number of states where property subject to conservation easement is located ►				
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?				<input type="checkbox"/> Yes <input type="checkbox"/> 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)?				<input type="checkbox"/> Yes <input type="checkbox"/> 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				► \$
For Paperwork Reduction Act Notice, see the Instructions for Form 990.					
			Cat No 52283D	Schedule D (Form 990) 2016	

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

☐ Yes☐ No

b

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

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" 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
1a Beginning of year balance	81,466,642	84,099,236	81,906,193	72,894,834	67,150,391
b Contributions	5,454,133	40,325	22,531	101,175	500
c Net investment earnings, gains, and losses	5,786,205	-1,380,130	4,687,648	10,772,013	8,319,258
d Grants or scholarships	1,419,633	1,265,190	672,903	662,294	716,466
e Other expenditures for facilities and programs	73,469	27,599	1,844,233	1,199,535	1,858,849
f Administrative expenses					
g 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

(i) unrelated organizations

3a(i)

☐ Yes☐ No

(ii) related organizations

3a(ii)

☐ Yes☐ No

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

3b

☐ Yes☐ No

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

Schedule D (Form 990) 2016

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)		
Total. (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)		
Total. (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)	
Total. (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)	
Total. (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.

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

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
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)	<h1>Schools</h1> <p>▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.</p> <p>▶ Attach to Form 990 or Form 990-EZ.</p> <p>▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.</p>	OMB No 1545-0047
		2016
	Department of the Treasury Name of the organization GEOLOGICAL INSTITUTE OF AMERICA INC	Employer identification number 95-3797687

Part I		YES	NO
1	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	
2	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	
3	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	
4	Does the organization maintain the following?		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
d	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	
5	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		No
b	Admissions policies?		No
c	Employment of faculty or administrative staff?		No
d	Scholarships or other financial assistance?		No
e	Educational policies?		No
f	Use of facilities?		No
g	Athletic programs?		No
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain If you need more space, use Part II		No
6a	Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
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
7	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.

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.

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

☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 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)					
3a Sub-total	1	162			36,384,888
b Total from continuation sheets to Part I	0	0			0
c 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 0
- 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	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)

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

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493319042047

Schedule I
(Form 990)

Department of the
Treasury
Internal Revenue Service

OMB No 1545-0047

2016

Open to Public
Inspection

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.

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)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 15

3 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 PEOPLESOF TO READY THE AWARD FOR DISBURSEMENT THE AWARD IS DISBURSED THROUGH THE PEOPLESOF 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 PEOPLESOF 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.

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

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
GEMOLOGICAL INSTITUTE OF AMERICA INC

Employer identification number
95-3797687

Part I

Questions Regarding Compensation

	Yes	No
<div>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</div> <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
<div>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</div>	Yes	
<div>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div>	Yes	
<div>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</div> <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>		
<div>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</div> <div><div>a Receive a severance payment or change-of-control payment?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</div>	Yes	
<div>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</div>		
<div>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</div> <div><div>a The organization?</div><div>b Any related organization?</div></div> <div>If "Yes," on line 5a or 5b, describe in Part III.</div>		No
<div>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</div> <div><div>a The organization?</div><div>b Any related organization?</div></div> <div>If "Yes," on line 6a or 6b, describe in Part III.</div>		No
<div>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</div>	Yes	
<div>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</div>		No
<div>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</div>		

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

Return Reference	Explanation
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				
1SUSAN JACQUES PRESIDENT/CEO	(i)	496,931	0	30,821	21,200	23,437	572,389	0
	(ii)	0	0	0	0	- 0	- 0	0
1THOMAS MOSES EXECUTIVE VP	(i)	499,555	0	6,023	21,200	16,024	542,802	0
	(ii)	0	0	0	0	- 0	- 0	0
2DAVID TEARLESVP & CFO	(i)	382,446	0	2,374	21,200	14,652	420,672	0
	(ii)	0	0	0	0	- 0	- 0	0
3JENNIFER 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
4KATHERINE 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
5LISA 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
6MATT 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
7BEVERLY HORI SVP, EDUCATION	(i)	350,218	0	3,643	21,200	10,205	385,266	0
	(ii)	0	0	0	0	- 0	- 0	0
8KATHRYN 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
9ANNA MARTIN SVP, GLOBAL DEVLPMT	(i)	366,959	0	7,010	21,200	13,174	408,343	0
	(ii)	0	0	0	0	- 0	- 0	0
10THERESA 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
11CYNTHIA 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
12SUSAN 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
13LUCY 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
14PHILLIP 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
15PRITESH 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
16ROHIT 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
17WUYI 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
18STEPHEN 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
19GABRIEL 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)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ 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.

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 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

1	(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

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

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

(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 DEHERES 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)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►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

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

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

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?

30a

Yes

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?

31

Yes

No

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

32a

Yes

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 Service

Name 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.

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

Return Reference	Explanation
FORM 990, PART I, LINE 1, ORGANIZATION MISSION STATEMENT	<p>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</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 600</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 JE WELRY 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 WHET HER BY PHONE, E-MAIL OR IN PERSON, THE LIBRARY STAFF SERVES SCIENTISTS, JEWELERS, GEMOLOGI STS AND STUDENTS FROM EVERY CORNER OF THE GLOBE THE EXPERT LIBRARY STAFF DRAWS UPON A GRO WING COLLECTION OF OVER 16,500 ITEMS IN ITS CIRCULATING COLLECTION, OVER 48,400 ITEMS IN T HE 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-RO MS 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 TH E INSTITUTE'S MUSEUM ALSO EDUCATES THE PUBLIC ON GEMS AND GEMOLOGY, DISPLAYING CUT GEMS, M INERAL SPECIMENS AND JEWELRY IN 2016, 5,942 GUESTS VISITED AND TOURED THE MUSEUM THROUGHO UT THE YEAR THE MUSEUM ALSO HOSTED A SPECIAL TOUR FOR A GROUP OF 25 CURATORS AND DONORS A FFLIATED WITH THE SMITHSONIAN INSTITUTE AS DISCUSSED BELOW, THE INSTITUTE PUBLISHES "GEMS & GEMOLOGY," A PEER- REVIEWED JOURNAL THAT EDUCATES ITS READERSHIP ABOUT THE LATEST DISCO VERIES 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-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 U.S. MARKET, EITHER THROUGH WHOLESALE DISTRIBUTION OR FUTURE RESALE MOST DIAMONDS PURCHASED IN THE U.S. 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

Return Reference	Explanation
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
FORM 990, PART III, LINE 4C	<p>RESEARCH & 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 WHOLESALEERS, 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 & GEMOLOGY," GIA'S QUARTERLY SCIENTIFIC PUBLICATION GEMS & 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 & 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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

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

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

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

OMB No 1545-0047

2016

Open to Public Inspection

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
(1) GIA INSTRUMENTS UK LIMITED 35 VINE STREET LONDON ECN AA UK	GEMOLOGICAL INSTRUMENT SALES	UK	0	0	GEMOLOGICAL INSTITUTE OF AMERICA INC
(2) 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
(1) 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	
(2) GIA ENGLAND 104 GREAT RUSSELL STREET LONDON WCB LA UK	EDUCATIONAL SERVICES	UK			GEMOLOGICAL INSTITUTE OF AMERICA INC	Yes	
(3) 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	
(4) 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

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

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

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

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

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

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

Yes

1b

No

1c

No

1d

No

1e

No

1f

Yes

1g

Yes

1h

Yes

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

Yes

1q

Yes

1r

Yes

1s

Yes

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

See Additional Data Table

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

Schedule R (Form 990) 2016

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
FORM 990, SCHEDULE R, PART V	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.

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

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

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

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

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