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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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](#)

A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017

B Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

American Bureau of Shipping

Doing business as

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

1701 City Plaza Drive

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

Spring, TX 77389

F Name and address of principal officer

Jeffrey J Weiner

1701 City Plaza Drive

Spring, TX 77389

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

13-4921556

E Telephone number

(281) 877-6000

G Gross receipts \$ 766,458,723

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.eagle.org

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

L Year of formation 1862

M State of legal domicile NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

To promote the safety of life and property and to preserve the natural environment

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 2017 (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)

b Total fundraising expenses (Part IX, column (D), line 25) ▶0

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

Jeffrey J Weiner CFO

Type or print name and title

2018-11-14

Date

Paid Preparer Use Only

Print/Type preparer's name

Marshall K Hollis

Preparer's signature

Marshall K Hollis

Date

Check ☐ if self-employed

PTIN

P01373540

Firm's name ▶ Kimbrell & Associates

Firm's EIN ▶ 45-3750819

Firm's address ▶ 1600 Highway 6 Suite 160

Phone no (281) 201-1910

Sugar Land, TX 77478

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 (2017)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒ **Yes** ☐ **No**

1 Briefly describe the organization's mission

To serve the public interest as well as the needs of our members and clients by promoting the safety of life and property and preserving the natural environment through the development and verification of standards for design, construction and operational maintenance of ships and marine related facilities

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ **Yes** ☒ **No**

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ **Yes** ☒ **No**

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

















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

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	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? <i>If "Yes," complete Schedule D, Part VII</i> 	11b	Yes
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 	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? <i>If "Yes," complete Schedule D, Part IX</i> 	11d	Yes
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	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)? <i>If "Yes," complete Schedule D, Part X</i> 	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	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? <i>If "Yes," complete Schedule F, Parts II and IV</i> 	15	Yes
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> 	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? <i>If "Yes," complete Schedule G, Part I</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? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	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>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <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>		
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>		
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>	Yes	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
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>		No
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>		
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 Compliance

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

☒

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	136	
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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	1,315
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	AO, AR, AS, BA, BE, BR, BX, CM, CA, CI, CF, CH, CO, HR, CY, EZ, DA, EC, EG, FI, FR, GM, GH, GR, GQ, HK, IN, ID, IS, IT, JA, KE, KS, PO, MT, MY, MT, MX, MZ, WA, NL, NZ, NI, NO, MU, PM, PE, RP, PL, PW, TH, NL, TD, TU, UK, AE, UY, UP, VE, VM		
5a	Was the organization a party to a prohibited tax shelter or a prohibited tax shelter transaction?	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	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments?If "No," provide an explanation in Schedule O	14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6	Yes	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	9		No

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		No
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	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	Yes	
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	Yes	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶	
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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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. ▶Jeffrey J Weiner 1701 City Plaza Drive Spring, TX 77389 (281) 877-6000	

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

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

Form **990** (2017)

[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 ▶ 30

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
Ernst & Young LLP 200 Plaza Drive Secaucus, NJ 07094	Accounting Services	1,589,746
Deloitte Consulting LLP PO Box 844717 Dallas, TX 75284	Consulting Services	1,344,843
Deloitte Tax LLP PO Box 844736 Dallas, TX 75284	Tax Services	1,295,711
Vaco Houston LLC 5410 Maryland Way Brentwood, TN 37027	Staffing Services	726,066
Deloitte & Touche LLP 4022 Sells Drive Hermitage, TN 37076	Consulting Services	538,584

<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 ► 28</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					
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f						
Program Service Revenue				Business Code				
	2a	Certification, Other		541900	414,700,219	398,223,077	16,477,142	
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		414,700,219				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			18,461,250			18,461,250	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
			(i) Real	(ii) Personal				
	6a	Gross rents	15,886					
	b	Less rental expenses	0					
	c	Rental income or (loss)	15,886					
	d	Net rental income or (loss)		15,886	15,886			
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	332,564,970					
	b	Less cost or other basis and sales expenses	282,052,157					
	c	Gain or (loss)	50,512,813					
	d	Net gain or (loss)		50,512,813			50,512,813	
	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					
b	Less cost of goods sold	b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code						
11a	Other Income - ABS (Un	900099	685,780	685,780				
b	Income from Partnershi	900099	30,618		30,618			
c								
d	All other revenue							
e	Total. Add lines 11a-11d		716,398					
12	Total revenue. See Instructions		484,406,566	398,924,743	16,507,760	68,974,063		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	1,127,075			
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	18,904,867			
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.	176,590,440			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	19,457,973			
9 Other employee benefits.	23,131,404			
10 Payroll taxes.	11,768,526			
11 Fees for services (non-employees):				
a Management.				
b Legal.	893,866			
c Accounting.	3,415,840			
d Lobbying.	35,811			
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	3,896,617			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	20,624,061			
12 Advertising and promotion.	403,998			
13 Office expenses.	2,772,463			
14 Information technology.				
15 Royalties.				
16 Occupancy.	12,538,807			
17 Travel.	12,188,797			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	769,447			
20 Interest.	205,734			
21 Payments to affiliates.	21,101,558			
22 Depreciation, depletion, and amortization.	5,319,720			
23 Insurance.	8,233,391			
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 Employee Related	19,607,600			
b Taxes	17,230,807			
c Amortization Expense	10,475,563			
d Systems & Telecommunica	9,770,774			
e All other expenses	21,766,556			
25 Total functional expenses. Add lines 1 through 24e.	422,231,695			
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		1	
	2 Savings and temporary cash investments	107,218,687	2	109,778,908
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	105,749,338	4	99,936,397
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	17,217,378	9	15,268,010
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 64,694,410		
	b Less: accumulated depreciation	10b 54,485,438		
		9,650,876	10c	10,208,972
	11 Investments—publicly traded securities	956,200,625	11	1,046,853,039
	12 Investments—other securities. See Part IV, line 11	193,957,797	12	193,631,942
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	198,014,058	15	249,595,684	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,588,008,759	16	1,725,272,952	
Liabilities	17 Accounts payable and accrued expenses	61,840,889	17	65,400,759
	18 Grants payable		18	
	19 Deferred revenue	222,963,236	19	194,176,242
	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	78,717,889	25	85,468,717
	26 Total liabilities. Add lines 17 through 25	363,522,014	26	345,045,718
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	1,224,486,745	30	1,380,227,234
	31 Paid-in or capital surplus, or land, building or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
33 Total net assets or fund balances	1,224,486,745	33	1,380,227,234	
34 Total liabilities and net assets/fund balances	1,588,008,759	34	1,725,272,952	

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	484,406,566
2	Total expenses (must equal Part IX, column (A), line 25)	2	422,231,695
3	Revenue less expenses Subtract line 2 from line 1	3	62,174,871
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,224,486,745
5	Net unrealized gains (losses) on investments	5	41,204,042
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	20,838,978
9	Other changes in net assets or fund balances (explain in Schedule O)	9	31,522,598
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,380,227,234

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?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

Form 990 (2017)

Form 990, Part III, Line 4a:

As a classification society founded in 1862, the core commitment of ABS has been setting safety standards for the marine and offshore industries. This is achieved through the establishment and application of technical standards, known as Rules, for the design, construction, and operational maintenance of ships and marine related facilities. Classification is the process that certifies adherence to these Rules, comprising technical design review, construction monitoring, and ongoing survey of ships and marine related facilities over their operating life and the maintenance of the ABS Record. These activities are conducted through a network of offices in over 60 countries.

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			
Christopher J Wiernicki Chairman, Chief Executive	40 00	X		X				1,600,349	0	288,162
David Grzebinski Director	1 00	X						80,000	0	0
Craig H Stevenson Jr Director	1 00	X						170,000	0	0
Dean E Taylor Director	1 00	X						54,610	0	0
Elizabeth D Whitaker Director	1 00	X						160,000	0	0
John A Hickey Director	1 00	X						53,333	0	0
Louis A Raspino Jr Director	1 00	X						160,000	0	0
Michael L Carthew Director	1 00	X						190,000	0	0
Peter H Cressy Director	1 00	X						170,000	0	0
Philip J Shapiro Director	1 00	X						170,158	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Richard D DeSimone Director	1 00	X						100,780	0	0
William E Jenkins Director	1 00	X						175,800	0	0
Robert G Clyne Senior Vice President, Gen	40 00			X				616,871	0	198,442
Howard Fireman Senior Vice President & Ch	40 00			X				408,076	0	130,634
Eric C Kleess Vice President & President	40 00			X				844,485	0	0
Cathy Mann Vice President - Marketing	40 00			X				362,059	0	42,357
Adam W Moilanen Vice President - Health, S	40 00			X				316,666	0	117,119
Bret Montaruli Vice President & Chief Eng	40 00			X				302,747	0	355,666
Antoine Nassif Executive Vice President,	40 00			X				826,947	0	167,472
Derek S Novak Vice president & President	40 00			X				681,086	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Maria F O'Neill Senior Vice President & Ch	40 00			X				405,298	0	115,456
Richard D Pride Vice President & President	40 00			X				700,692	0	0
Kenneth L Richardson Executive Vice President -	40 00			X				444,684	0	66,392
Joseph A Riva Vice President & Chief Sur	40 00			X				321,935	0	320,483
John A Ryder Senior Vice President - Hu	40 00			X				410,450	0	127,418
Kırsı Tikka Executive Vice President -	40 00			X				554,901	0	267,563
James A Watson Vice President & President	40 00			X				388,736	0	0
Jeffrey J Weiner Executive Vice President,	40 00			X				702,345	0	80,871
Daniel İlteris Country manager	40 00					X		385,936	0	0
Edwin King HR Director	40 00					X		495,990	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Stephen Leskoski Vice President	40 00					X		908,027	0	0
Wei-Biao Shi Vice President	40 00					X		420,320	0	0
Boima Voyou Senior Surveyor	40 00					X		567,724	0	0

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493319028568									
<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>2017</div> <div>Open to Public Inspection</div>								
Name of the organization American Bureau of Shipping				Employer identification number 13-4921556									
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.													
		(a) Donor advised funds		(b) Funds and other accounts									
1		Total number at end of year											
2		Aggregate value of contributions to (during year)											
3		Aggregate value of grants from (during year)											
4		Aggregate value at end of year											
5		Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>											
6		Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>											
Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.													
1 Purpose(s) of conservation easements held by the organization (check all that apply) <div><input type="checkbox"/> Preservation of land for public use (e g , recreation or education) <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</div>													
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year													
		<div>Held at the End of the Year</div> <table><tr><td>2a</td><td></td></tr><tr><td>2b</td><td></td></tr><tr><td>2c</td><td></td></tr><tr><td>2d</td><td></td></tr></table>				2a		2b		2c		2d	
2a													
2b													
2c													
2d													
a Total number of conservation easements													
b Total acreage restricted by conservation easements													
c Number of conservation easements on a certified historic structure included in (a)													
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register													
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>													
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►													
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$													
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>													
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements													
Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.													
1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items													
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items <div><div>(i) Revenue included on Form 990, Part VIII, line 1 ► \$</div><div>(ii) Assets included in Form 990, Part X ► \$</div></div>													
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 <div><div>a Revenue included on Form 990, Part VIII, line 1 ► \$</div><div>b Assets included in Form 990, Part X ► \$</div></div>													
For Paperwork Reduction Act Notice, see the Instructions for Form 990.													
Cat No 52283D		Schedule D (Form 990) 2017											

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

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

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

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

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

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

(i) unrelated organizations

(ii) related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
3b		

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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				
b Buildings		884,615	467,163	417,452
c Leasehold improvements		34,490,523	28,418,820	6,071,703
d Equipment		28,757,798	25,155,604	3,602,194
e Other		561,474	443,851	117,623
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				10,208,972

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) Investment in Subsidiaries & Partnerships	193,631,942	C
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	193,631,942	

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) 457(b) Plan Assets	711,014
(2) Accrued Billings	41,626,046
(3) Accrued Interest	2,571,189
(4) Deferred Tax Asset	11,221,522
(5) Due From Affiliates	86,949,311
(6) Miscellaneous	44,853,519
(7) Prepaid Pension - Overfunded	54,668,382
(8) Security Deposits	6,994,701
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	249,595,684

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	
Post Retirement Benefit Plan	65,012,553
Reserves	15,381,267
Deferred Taxes	5,074,897
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	85,468,717

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	945,199,283
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	41,204,042
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	419,619,291
e	Add lines 2a through 2d	2e	460,823,333
3	Subtract line 2e from line 1	3	484,375,950
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	30,616
c	Add lines 4a and 4b	4c	30,616
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	484,406,566

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	849,435,478
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	427,203,783
e	Add lines 2a through 2d	2e	427,203,783
3	Subtract line 2e from line 1	3	422,231,695
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	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	422,231,695

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: 13-4921556
Name: American Bureau of Shipping

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
457(b) Plan Assets	711,014
Accrued Billings	41,626,046
Accrued Interest	2,571,189
Deferred Tax Asset	11,221,522
Due From Affiliates	86,949,311
Miscellaneous	44,853,519
Prepaid Pension - Overfunded	54,668,382
Security Deposits	6,994,701

Supplemental Information

Return Reference	Explanation
Part X, Line 2	<p>The Company recognizes interest and penalties accrued related to unrecognized tax benefits in current income tax expense. The Company recognized income tax expense for interest and penalties of approximately \$1,200,000 for each of the years ended December 31, 2017 and 2016. None of the unrecognized tax items were related to U.S. tax positions. The Company is subject to income tax in many jurisdictions. The outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax and interest have been provided for any adjustments that are expected to result. Furthermore, none of the audit adjustments, if assessed, are expected to be individually material to the Company's financial position, cash flows, or results of operations.</p>

Supplemental Information	
Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations

Supplemental Information	
Return Reference	Explanation
Part XI, Line 4b - Other Adjustments	Income from Partnership

Supplemental Information	
Return Reference	Explanation
Part XII, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

► Attach to Form 990.

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

OMB No 1545-0047

2017

**Open to Public
Inspection**

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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	136	1,961			288,395,813
b Total from continuation sheets to Part I					26,575,400
c Totals (add lines 3a and 3b)	136	1,961			314,971,213

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)	See Add'l Data								
(2)									
(3)									
(4)									
(5)								Schedule F (Form 990) 2017	
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities ► _____

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(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) See Add'l Data							
(2)							
(3)							
(4)							
(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, do not file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* ☒ Yes ☐ No

Part V **Supplemental Information**

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

Return Reference	Explanation
Part I, Line 2	All charitable contributions are approved by the Board of Directors once the total of contributions for a given year exceed \$250,000. The CEO approves all other Charitable Contributions.

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

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 Pacific	47	1,206	Program Services	Ship Classification, Testing, Surveys, Certification, Others	173,912,205
Europe	37	367	Program Services	Ship Classification, Testing, Surveys, Certification, Others	28,580,913

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	8	97	Program Services	Ship Classification, Testing, Surveys, Certification, Others	27,816,863
North America	10	12	Program Services	Ship Classification, Testing, Surveys, Certification, Others	4,490,948

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
Russia and Newly Independent States	4	2	Program Services	Ship Classification, Testing, Surveys, Certification, Others	1,020,970
South America	14	164	Program Services	Ship Classification, Testing, Surveys, Certification, Others	37,792,602

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	9	65	Program Services	Ship Classification, Testing, Surveys, Certification, Others	7,147,094
Sub-Saharan Africa	7	48	Program Services	Ship Classification, Testing, Surveys, Certification, Others	7,634,218

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
Sub-Saharan Africa			Investments		68,537
South Asia			Investments		351,900

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 America			Investments		
North America			Investments		

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
Central America and the Caribbean			Investments		50,000
Middle East and North Africa			Investments		616,899

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
Europe			Investments		7,524,978
Russia and Newly Independent States			Investments		

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 Pacific			Investments		17,963,086

Form 990 Schedule F Part II - Grants or Entities Outside The United States								
(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)
		North America (Canada and Mexico)	Scholarships	15,404	Cash Contribution			FMV
		North America (Canada and Mexico)	Scholarships	20,000	Cash Contribution			FMV

Form 990 Schedule F Part II - Grants or Entities Outside The United States								
(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)
		East Asia and the Pacific	Scholarships	38,305	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	10,250	Cash Contribution			FMV

Form 990 Schedule F Part II - Grants or Entities Outside The United States								
(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)
		South Asia	Contributions	39,526	Cash Contribution			FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	23	65,484	Cash Contribution			FMV
Scholarships	Europe (Including Iceland and Greenland)	8	144,954	Cash Contribution			FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
Scholarships	Middle East and North Africa	1	5,000	Cash Contribution			FMV
Scholarships	Russia and Neighboring States	1	5,000	Cash Contribution			FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S							
(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)
Scholarships	South America	1	10,193	Cash Contribution			FMV
Scholarships	Sub-Saharan Africa	9	12,500	Cash Contribution			FMV

Schedule I
(Form 990)

Department of the
Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

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.

OMB No 1545-0047

2017

Open to Public
Inspection

Employer identification number
13-4921556

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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(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
- 3

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

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(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	All charitable contributions are approved by the Board of Directors once the total of contributions for a given year exceed \$250,000. The CEO approves all other Charitable Contributions.

Additional Data

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

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 CALIFORNIA MARITIME ACADEMY 200 Maritime Academy Dr Vallejo, CA 94590	23-7213404	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books
COAST GUARD FOUNDATION 394 Taugwonk Road Stonington, CT 06320	04-2899862	501(c)(3)	100,000		FMV		Admin Asst for Ship Structure Committee Staff 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
COLORADO SCHOOL OF MINES 1500 Illinois St Golden, CO 80401	84-0509064	501(c)(3)	59,454		FMV		ABS 2017 Scholarships for tuition and books
MAINE MARITIME ACADEMY 1 Pleasant St Castine, ME 04420	01-6000724	501(c)(3)	50,000		FMV		Providing financial aid in the form of scholarships awards for tuition and b

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
MASSACHUSETTS INSTITUTE OF TECHNOLOGY 77 Massachusetts Ave Cambridge, MA 02139	04-2103594	501(c)(3)	50,000		FMV		ABS Career Development Professorship in Naval Engineering
MASSACHUSETTS MARITIME ACADEMY 101 Academy Dr Buzzards Bay, MA 02532	23-7025807	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books

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
STEVENS INSTITUTE OF TECHNOLOGY 1 Castle Point Terrace Hoboken, NJ 07030	22-1487354	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books
SUNY MARITIME COLLEGE 6 Pennyfield Ave Bronx, NY 10645	13-3789884	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books

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
TEXAS A&M UNIVERSITY 400 Bizzell St College Station, TX 77843	76-0109831	501(c)(3)	20,000		FMV		ABS 2017 Scholarships for tuition and books
TEXAS A&M UNIVERSITY - GALVESTON 400 Bizzell St College Station, TX 77843	76-0109831	501(c)(3)	40,000		FMV		ABS 2017 Scholarships for tuition and books

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
UNITED WAY 701 N Fairfax Street Alexandria, VA 22314	74-1167964	501(c)(3)	78,342		FMV		Corporate Match for employee contributions to United Way of Texas Gulf Coast
UNIVERSITY OF CALIFORNIA BERKELEY 208 McLaughlin Hall 1722 Berkely, CA 947201234	23-7213404	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books

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
UNIVERSITY OF HOUSTON 4800 Calhoun Rd Houston, TX 77004	74-1367041	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books
UNIVERSITY OF MICHIGAN 500 S State St Ann Arbor, MI 48109	23-7206591	501(c)(3)	126,683		FMV		Donation in support of Scholarships for Naval Architecture

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
UNIVERSITY OF NEW ORLEANS 2000 Lakeshore Dr New Orleans, LA 70148	72-1372848	501(c)(3)	10,000		FMV		ABS 2017 Scholarships for tuition and books
US MERCHANT MARINE ACADEMY 300 Steamboat Rd Kings Point, NY 11024	11-3391322	501(c)(3)	12,000		FMV		ABS 2017 Scholarships for tuition and books

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
WEBB INSTITUTE 298 Crescent Beach Rd Glen Cove, NY 11542	11-1630912	501(c)(3)	50,000		FMV		ABS 2017 Scholarships for tuition and books

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization American Bureau of Shipping	Employer identification number 13-4921556
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Part I Questions Regarding Compensation

	Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table style="width:100%; margin-top: 10px;"> <tr> <td><input checked="" type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input checked="" type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input checked="" type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use	<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input checked="" type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use									
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b Yes									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes									
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table style="width:100%; margin-top: 10px;"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?	4a	No								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b Yes									
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
a The organization?	5a									
b Any related organization?	5b									
If "Yes," on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization?	6a									
b Any related organization?	6b									
If "Yes," on line 6a or 6b, describe in Part III.										
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7									
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.	8									
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

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.

See Additional Data Table**Schedule J (Form 990) 2017**

Part III Supplemental Information

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

Return Reference	Explanation
Part I, Line 1a	The items marked on Schedule J, Part I, Line 1(a) are provided to various officers, directors, key employees and highly compensated employees in accordance with the Company policies. Compensation is imputed where applicable, with respect to such benefits in compliance with the tax regulation(s) in effect for the tax year.
Part I, Line 4b	Robert Clyne - \$ 134,124 19 Howard Fireman - \$ 61,234 67 Cathy G. Mann - \$ 11,243 64 Adam W. Moilanen - \$ 70,988 45 Bret Montaruli - \$ 163,804 68 Antoine Nassif - \$ 107,179 81 Maria F. O'Neill - \$ 53,892 65 Joseph A. Riva - \$ 134,144 11 John Ryder - \$ 53,914 09 Kirsi Tikka - \$ 185,715 95 Christopher J. Wiernicki - \$ 232,294 03

Additional Data

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

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				
1Christopher J Wiernicki Chairman, Chief Executive	(i)	1,000,000	565,000	35,349	288,162	0	1,888,511	0
	(ii)	0	0	0	0	0	0	0
1Craig H Stevenson Jr Director	(i)	170,000	0	0	0	0	170,000	0
	(ii)	0	0	0	0	0	0	0
2Elizabeth D Whitaker Director	(i)	160,000	0	0	0	0	160,000	0
	(ii)	0	0	0	0	0	0	0
3Louis A Raspino Jr Director	(i)	160,000	0	0	0	0	160,000	0
	(ii)	0	0	0	0	0	0	0
4Michael L Carthew Director	(i)	190,000	0	0	0	0	190,000	0
	(ii)	0	0	0	0	0	0	0
5Peter H Cressy Director	(i)	170,000	0	0	0	0	170,000	0
	(ii)	0	0	0	0	0	0	0
6Philip J Shapiro Director	(i)	170,158	0	0	0	0	170,158	0
	(ii)	0	0	0	0	0	0	0
7William E Jenkins Director	(i)	175,800	0	0	0	0	175,800	0
	(ii)	0	0	0	0	0	0	0
8Robert G Clyne Senior Vice President, Gen	(i)	450,000	160,000	6,871	198,442	0	815,313	0
	(ii)	0	0	0	0	0	0	0
9Howard Fireman Senior Vice President & Ch	(i)	325,000	78,000	5,076	130,634	0	538,710	0
	(ii)	0	0	0	0	0	0	0
10Eric C Kleess Vice President & President	(i)	312,600	80,000	451,885	0	0	844,485	28,673
	(ii)	0	0	0	0	0	0	0
11Cathy Mann Vice President - Marketing	(i)	300,000	64,000	-1,941	42,357	0	404,416	0
	(ii)	0	0	0	0	0	0	0
12Adam W Moilanen Vice President - Health, S	(i)	265,000	51,000	666	117,119	0	433,785	0
	(ii)	0	0	0	0	0	0	0
13Bret Montaruli Vice President & Chief Eng	(i)	265,000	41,000	-3,253	355,666	0	658,413	0
	(ii)	0	0	0	0	0	0	0
14Antoine Nassif Executive Vice President,	(i)	575,000	235,000	16,947	167,472	0	994,419	0
	(ii)	0	0	0	0	0	0	0
15Derek S Novak Vice president & President	(i)	256,500	60,000	364,586	0	0	681,086	0
	(ii)	0	0	0	0	0	0	0
16Maria F O'Neill Senior Vice President & Ch	(i)	325,000	72,000	8,298	115,456	0	520,754	0
	(ii)	0	0	0	0	0	0	0
17Richard D Pride Vice President & President	(i)	253,750	52,000	394,942	0	0	700,692	0
	(ii)	0	0	0	0	0	0	0
18Kenneth L Richardson Executive Vice President -	(i)	350,000	95,000	-316	66,392	0	511,076	55,121
	(ii)	0	0	0	0	0	0	0
19Joseph A Riva Vice President & Chief Sur	(i)	265,000	51,000	5,935	320,483	0	642,418	0
	(ii)	0	0	0	0	0	0	0

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				
21John A Ryder Senior Vice President - Hu	(i)	325,000	75,000	10,450	127,418	0	537,868	0
	(ii)	0	0	0	0	0	0	0
1Kırsı Tikka Executive Vice President -	(i)	349,231	100,000	105,670	267,563	0	822,464	0
	(ii)	0	0	0	0	0	0	0
2James A Watson Vice President & President	(i)	316,934	65,000	6,802	0	0	388,736	0
	(ii)	0	0	0	0	0	0	0
3Jeffrey J Weiner Executive Vice President,	(i)	500,000	200,000	2,345	80,871	0	783,216	1,355,730
	(ii)	0	0	0	0	0	0	0
4Daniel Iltens Country manager	(i)	144,338	9,000	232,598	0	0	385,936	0
	(ii)	0	0	0	0	0	0	0
5Edwin King HR Director	(i)	174,494	13,500	307,996	0	0	495,990	0
	(ii)	0	0	0	0	0	0	0
6Stephen Leskoski Vice President	(i)	175,246	18,500	714,281	0	0	908,027	0
	(ii)	0	0	0	0	0	0	0
7Wei-Biao Shi Vice President	(i)	224,253	25,000	171,067	0	0	420,320	0
	(ii)	0	0	0	0	0	0	0
8Boima Voyou Senior Surveyor	(i)	99,074	1,457	467,193	0	0	567,724	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

2017

Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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) Philip J Shapiro	Current Director and 100% Owner of Liberty Maritime Corporation	334,506	ABS provides ship surveying services to Liberty Maritime Corporation which Mr Shapiro is the sole owner		No

Part V Supplemental Information

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

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

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

2017

Open to Public Inspection

Employer identification number

13-4921556

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 4	The organization amended its Constitution and Bylaws to (1) allow the ABS Chief Executive Officer to continue to serve as Chairman of the Board subject to satisfying certain statutory conditions, (2) reduce the number of Directors who are elected from among the Members and (3) transition to the full Audit Committee the responsibilities of the subcommittee of independent directors established to oversee the adoption and implementation of, and compliance with, ABS' conflicts of interest and whistleblower policies The Board now has 10 voting members, 9 of whom are independent

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	The organization has members

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	There are 10 voting members of the governing body They are elected annually at the Annual Meeting of Members

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 7b	Several decisions of the governing body are subject to approval

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	Review by CFO and General Counsel After Form 990 is prepared by an outside consultant it is reviewed by the CFO and General Counsel After this review the Form 990 is made available to the Board of Directors

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	Form 990, Part VI, Section B, Line 12c The conflict of interest policy is enforced by annually requiring the directors, officers, and key employees to complete conflict of interest questionnaires which are reviewed and kept on file

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 15	Form 990, Part VI, Section B, Line 15 The review process for determining reasonable compensation of the organization's executive officers and directors consists of the following steps - Review of current compensation surveys, compiled by an independent firm, that provides appropriate comparable data with respect to compensation, - Approval of compensation by a committee of independent Board members, and - Retention of adequate contemporaneous documentation of the basis for the compensation decisions

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	The governing documents, conflict of interest policy and financial statements are not made available to the public

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, line 9	Currency Translation and Other Comprehensive Income 6,969,626 Change in Pension Reserves 24,583,586 Minority Interest in Partnership -30,618 Other 4

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XII, Line 2c	There was no change to this process during 2017

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493319028568	
SCHEDULE R (Form 990)	Related Organizations and Unrelated Partnerships				OMB No 1545-0047
					2017
	▶ 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 .				Open to Public Inspection
Department of the Treasury Internal Revenue Service					
Name of the organization American Bureau of Shipping				Employer identification number 13-4921556	

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end- of-year assets	(h) 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	
(1) Shanghai ABS Technical Inspection Company Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated	6,203,336	8,286,514		No		Yes		60 000 %
(2) ABS CCC Risk Management Consulting Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated				No		Yes		50 000 %
(3) Common Structural Rules Software LLC 1701 City Plaza Drive Spring, TX 77389 45-1764272	Computer Programming	TX	American Bureau of Shipping	Related		402,393		No			No	50 000 %
(4) Herbert - ABS Software Solutions LLC 1040 Marina Village Pkwy Ste 200 Alameda, CA 94501 27-4708692	Software Design	CA	American Bureau of Shipping	Unrelated	1,085,920	1,508,907		No		Yes		50 000 %

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
See Additional Data Table									

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

Yes

1c

No

1d

Yes

1e

Yes

1f

Yes

1g

No

1h

No

1i

No

1j

Yes

1k

No

1l

Yes

1m

Yes

1n

Yes

1o

No

1p

Yes

1q

Yes

1r

No

1s

No

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

See Additional Data Table

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

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)

Additional Data

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

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
ABS Group of Companies Inc 1701 City Plaza Drive Spring, TX 77389 22-2856372	Holding Company	NJ	American Bureau of Shipping	C	7,231	14,028,994	100 000 %		No
ABSG Consulting Inc 1701 City Plaza Drive Spring, TX 77389 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	131,823,064	232,847,150	100 000 %		No
ABS Quality Evaluations Inc 1701 City Plaza Drive Spring, TX 77389 22-3067354	Quality Evaluations	DE	ABS Group of Companies Inc	C	19,457,212	27,818,634	100 000 %		No
ABS Group Services Inc 1701 City Plaza Drive Spring, TX 77389 22-3069605	Services	DE	ABS Group of Companies Inc	C	70,241	86,476	100 000 %		No
Genesis Solutions Holdings Inc 1701 City Plaza Drive Spring, TX 77389 26-1727397	Consulting Services	DE	ABS Group of Companies Inc	C		17,261,783	100 000 %		No
Genesis Technology Solutions Inc 1701 City Plaza Drive Spring, TX 77389 26-1727654	Consulting Services	DE	ABS Group of Companies Inc	C	20,115,949	16,534,132	100 000 %		No
PLG Inc 1701 City Plaza Drive Spring, TX 77389 52-0905530	Inactive	DC	ABS Group of Companies Inc	C			100 000 %		No
ABS Maritime Services Inc 1701 City Plaza Drive Spring, TX 77389 20-3333549	Evaluate Marine Vessels	DE	ABS Group of Companies Inc	C		-187,174	100 000 %		No
ABS Holdings Inc 1701 City Plaza Drive Spring, TX 77389 20-3390695	Holding Company	NY	American Bureau of Shipping	C		28,270,481	100 000 %		No
ABS Boiler and Marine Insurance Company 1701 City Plaza Drive Spring, TX 77389 03-0286694	Insurance-Captive	VT	ABS Holdings Inc	C	3,437,939	44,970,426	100 000 %		No
Armory Properties Ltd 1701 City Plaza Drive Spring, TX 77389 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	599,534	4,055,817	100 000 %		No
American Bureau of Shipping Inc 1701 City Plaza Drive Spring, TX 77389 13-2667740	Inactive	DE	American Bureau of Shipping	C		1,000	100 000 %		No
ABS Foundation Inc 1701 City Plaza Drive Spring, TX 77389 51-0677119	Dormant	DE	American Bureau of Shipping	C			100 000 %		No
ABS Boiler and Marine Technical Services Co 77 Nanking E Road Sect 4 Taipei 10568 CH	Dormant	CH	ABS Boiler and Marine Insurance Company	C		33,984	100 000 %		No
ABS Consulting (India) Private Limited 123-A Mittal CourtNariman Point Mumbai 400021 IN	Engineering	IN	ABSG Consulting Inc	C			100 000 %		No

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
ABS Consulting (M) Sdn Bhd (Malaysia) Lot 225 2nd Floor Faber Towers Ta Kuala Lumpur 58100 MY	Engineering	MY	ABSG Consulting Inc	C	2,259,190	4,665,970	100 000 %		No
ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore 119958 SN	Engineering	SN	ABSG Consulting Inc	C	1,988,030	2,181,216	100 000 %		No
ABS Consulting Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	9,027,136	4,149,605	100 000 %		No
ABS Group Australia Pty Ltd Level 2744 St Georges Terrace PERTH AS	Risk Consulting	AS	ABSG Consulting Inc	C			100 000 %		No
ABS Group Columbia SAS CALLE 99 No 9A-80 Edificio Height Bogota 803 CO	Engineering	CO	ABSG Consulting Inc	C	214,571	390,434	100 000 %		No
ABS Group del Peru SAC Av E Derby 055 Pisp Oficina 745 Lima 33 PE	Engineering	PE	ABSG Consulting Inc	C	1,992,912	2,271,690	100 000 %		No
ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	12,401,267	9,975,389	100 000 %		No
ABS Group Services (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto MSJ2J7 CA	Inactive	CA	ABSG Consulting Inc	C	868,476	517,088	100 000 %		No
ABS Group Services de Chile Training SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI	Engineering Training	CI	ABSG Consulting Inc	C	693,839	593,655	100 000 %		No
ABS Group Services de Mexico SA De CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	6,782,884	4,911,764	100 000 %		No
ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-310 BR	Engineering	BR	ABSG Consulting Inc	C	12,643,192	5,473,527	100 000 %		No
ABS Industrial Inspection Services Nigeria Ltd 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	418,465	1,310,719	100 000 %		No
ABS Industrial Verfication (India) Pvt Ltd 604 Shapath I SGRoad Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	4,068,478	4,636,197	97 050 %		No
ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN	Software	IN	ABS Group of Companies Inc	C		18,277	100 000 %		No
ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Services	GR	ABS Maritime Services Inc	C	723,484	428,259	100 000 %		No

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							Percentage ownership	Section 512 (b)(13) controlled entity?	Yes
ABS QE Japan Inc 1-1 Sakae-Cho Kanagawa-ku Yokohama 221-0052 JA	Engineering	JA	ABS Quality Evaluations Inc	C	1,177,679	1,384,678	100 000 %		No
ABS Quality Evaluations (Chile) SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI	Engineering Training	CI	ABS Quality Evaluations Inc	C			100 000 %		No
ABS Quality Evaluations Private Limited B-92 9th Floor 23 Kasturba Gandhi New Delhi 110001 IN	Engineering	IN	ABS Quality Evaluations Inc	C			100 000 %		No
ABSG Consulting de Venezuela CA Centro Cuidad Comercial Tamanaco Chua0 1064 VE	Engineering	VE	ABSG Consulting Inc	C		2,305	100 000 %		No
ABS Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C		1,030	100 000 %		No
AGS Industrial Technical Services (Shanghai) Co Rm 1806 Eton Pl No 69 Dongfang Rd Shanghai 200120 CH	Risk Consulting	CH	ABSG Consulting Inc	C	1,303,861	1,059,886	100 000 %		No
Bureau ABS Industrial Inspection Services Nigeria 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	33,014	798,200	100 000 %		No
EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	1,121,858	567,101	70 000 %		No
EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF	Software	SF	ABSG Consulting Inc	C			100 000 %		No
EQECAT SARL EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %		No
EQE-ISS Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %		No
PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam 000 ID	Engineering	ID	ABS Consulting Inc	C	1,756,298	1,409,969	100 000 %		No
Quality Resources de Mexico SA de CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	4,466,237	609,133	100 000 %		No
ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE	Engineering	BE	American Bureau of Shipping	C	4,800	8,654	100 000 %		No
ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO	Engineering	RO	American Bureau of Shipping	C	635,753	231,037	100 000 %		No

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							Percentage ownership	Section 512 (b)(13) controlled entity?	Yes
ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus 185 36 GR	Engineering	GR	American Bureau of Shipping	C	384,884	828,631	100 000 %		No
ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK	Engineering	UK	American Bureau of Shipping	C	53,087,243	38,411,245	100 000 %		No
ABS Group Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	9,114,254	3,168,027	100 000 %		No
ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	6,141,628	7,615,499	100 000 %		No
ABS Limited - Nigeria Plot 146C Imam Abibu Adetoro Street Lagos NI	Engineering	NI	American Bureau of Shipping	C	2,509,185	1,868,072	100 000 %		No
ABS Marine Services Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	744,637	903,295	100 000 %		No
ABS Mideast Limited PO Box 388 Dammam SA	Engineering	SA	American Bureau of Shipping	C	7,399,761	8,353,147	100 000 %		No
ABS Professional Services (India) Private Limited 604 Shapath I SGRoad Ahmedabad 380-060 IN	Risk Consulting	IN	American Bureau of Shipping	C	3,969,744	3,808,080	100 000 %		No
ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA	Engineering	QA	American Bureau of Shipping	C	2,619,717	2,296,563	100 000 %		No
ABS Quality Evaluations Europe Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100 000 %		No
ABS Rotterdam BV Boompjes 55 4th Floor Rotterdam 3011 XB NL	Engineering	NL	American Bureau of Shipping	C	2,600	36,509	100 000 %		No
American Bureau of Shipping (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Inactive	GR	American Bureau of Shipping	C			100 000 %		No
American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH	Engineering	CH	American Bureau of Shipping	C	1,149,570	823,751	100 000 %		No
American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198 CM	Engineering	CM	American Bureau of Shipping	C	1,391,979	162,374	100 000 %		No
American Bureau of Shipping LLC (Oman) Suite 303 POBox 946 PC130 Muscat MU	Engineering	MU	American Bureau of Shipping	C	638,342	1,712,849	100 000 %		No

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								Yes	No
American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	2,264,995	807,136	100 000 %		No
American Bureau of Shipping Rijeka doo Trg Irvana Kiblera 2 Rijeka HR-51000 HR	Engineering Services	HR	American Bureau of Shipping	C	562,338	16,260	100 000 %		No
EQE International Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100 000 %		No
American Bureau of Shipping China Ltd 5th Fl Silver Tower No 85 Taoyua Shanghai 200021 CH	Engineering	CH	American Bureau of Shipping	C	120,472,755	142,687,654	100 000 %		No
American Bureau of Shipping Taiwan Co Ltd 3F No 146 Songjiang Rd Zhongs Taipei 104 TW	Engineering	TW	American Bureau of Shipping	C	3,621,667	5,528,459	100 000 %		No
American Bureau of Shipping Mozambique Limitada Rua do Comercio no 87 Pemba Cidade MZ	Engineering	MZ	American Bureau of Shipping	C		85,674	100 000 %		No
ABS Hellenic Ltd 1 Sachtourı St Posidonos Avenue Kallithea GR 176 74 GR	Engineering	GR	American Bureau of Shipping	C	9,775,222	1,067,146	100 000 %		No
American Bureau of Shipping Kenya Limited c/o CoulsonHarney Adv5th FlWest W Nairobi KE	Engineering	KE	American Bureau of Shipping	C			100 000 %		No
ABS Central America SA Williamson Place 0764 IBS Building Panama PM	Engineering	PM	American Bureau of Shipping	C	1,552,789	107,327	100 000 %		No
PT ABS Indoclass Pratama Gedung Sumatra Promotion Centre 7t Batam ID	Engineering	ID	American Bureau of Shipping	C	1,303,614		100 000 %		No
American Bureau of Shipping (Malaysia) Sdn Bhd 2701 27th Floor Menara Multipurp Kuala Lumpur 50100 MY	Engineering	MY	American Bureau of Shipping	C	1,256,283	2,323,710	100 000 %		No

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
ABS (Mideast) LLC	D	7,575,814	Form 5471, Schedule M
ABS (Mideast) LLC	E	13,198,388	Form 5471, Schedule M
ABS (Mideast) LLC	L	71,928	Form 5471, Schedule M
ABS (Mideast) LLC	M	1,804,713	Form 5471, Schedule M
ABS Central America SA	E	901,138	Form 5471, Schedule M
ABS Central America SA	M	656,401	Form 5471, Schedule M
ABS Classification Romania Srl	E	10,185,254	Form 5471, Schedule M
ABS Consulting (Hellas) SA	D	132,929	Form 5471, Schedule M
ABS Consulting (Hellas) SA	E	3,697,536	Form 5471, Schedule M
ABS Consulting (S) PTE Ltd	D	282,796	Form 5471, Schedule M
ABS Consulting Ltd	E	2,224,297	Form 5471, Schedule M
ABS Europe Ltd	D	8,746,105	Form 5471, Schedule M
ABS Europe Ltd	E	39,245,180	Form 5471, Schedule M
ABS Europe Ltd	M	2,069,878	Form 5471, Schedule M
ABS Group Columbia SAS	E	122,910	Form 5471, Schedule M
ABS Group del Peru SAC	E	204,529	Form 5471, Schedule M
ABS Group Saudi Arabia Co Ltd	D	1,669,743	Form 5471, Schedule M
ABS Group Services (Canada) Ltd	E	2,668,268	Form 5471, Schedule M
ABS Group Services de Mexico SA De CV	E	280,004	Form 5471, Schedule M
ABS Group Services Do Brazil Ltda	E	1,222,488	Form 5471, Schedule M
ABS Group Ltd	D	3,782,340	Form 5471, Schedule M
ABS Group Ltd	E	6,910,758	Form 5471, Schedule M
ABS Hellenic Ltd	D	3,003,882	Form 5471, Schedule M
ABS Hellenic Ltd	E	12,022,302	Form 5471, Schedule M
ABS Industrial Inspection Services Nigeria Ltd	D	1,323,881	Form 5471, Schedule M

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
ABS Industrial Verification (India) Pvt Ltd	E	176,325	Form 5471, Schedule M
ABS Italy SRL	D	1,874,535	Form 5471, Schedule M
ABS Italy SRL	E	86,014,174	Form 5471, Schedule M
ABS Italy SRL	M	76,000	Form 5471, Schedule M
ABS Marine Services Ltd	D	4,423,702	Form 5471, Schedule M
ABS Marine Services Ltd	E	2,325,407	Form 5471, Schedule M
ABS Maritime Services (Hellas) LLC	D	513,098	Form 5471, Schedule M
ABS Professional Services (India) Private Limited	E	2,212,668	Form 5471, Schedule M
ABS Professional Services (India) Private Limited	L	1,011,985	Form 5471, Schedule M
ABS Professional Services (India) Private Limited	M	56,525	Form 5471, Schedule M
ABS Qatar LLC	D	4,085,827	Form 5471, Schedule M
ABS Qatar LLC	E	3,459,508	Form 5471, Schedule M
ABS Qatar LLC	M	653,932	Form 5471, Schedule M
ABS QE Japan Inc	E	352,528	Form 5471, Schedule M
ABS Quality Evaluations Europe Ltd	D	345,439	Form 5471, Schedule M
ABS Quality Evaluations Europe Ltd	E	500,234	Form 5471, Schedule M
ABSG Group de Uruguay SA	E	58,278	Form 5471, Schedule M
AGS Industrial Technical Services (Shanghai) Co	E	383,826	Form 5471, Schedule M
American Bureau of Shipping (China) Limited	D	29,502,319	Form 5471, Schedule M
American Bureau of Shipping (China) Limited	L	745,981	Form 5471, Schedule M
American Bureau of Shipping (China) Limited	M	19,759,257	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	D	24,928,611	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	E	31,989,981	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	M	215,246	Form 5471, Schedule M
American Bureau of Shipping (Malaysia) Sdn Bhd	D	961,348	Form 5471, Schedule M

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
American Bureau of Shipping Cameroon Ltd	E	17,546,368	Form 5471, Schedule M
American Bureau of Shipping Poland Sp Zoo	E	4,162,177	Form 5471, Schedule M
American Bureau of Shipping Poland Sp Zoo	M	64,589	Form 5471, Schedule M
American Bureau of Shipping Rijeka doo	D	123,129	Form 5471, Schedule M
American Bureau of Shipping Rijeka doo	E	6,774,249	Form 5471, Schedule M
American Bureau of Shipping Taiwan Co Ltd	D	165,726	Form 5471, Schedule M
American Bureau of Shipping Taiwan Co Ltd	E	117,261	Form 5471, Schedule M
American Bureau of Shipping Taiwan Co Ltd	M	887,538	Form 5471, Schedule M
American Bureau of Shipping LLC (Oman)	D	1,983,081	Form 5471, Schedule M
American Bureau of Shipping LLC (Oman)	E	1,185,251	Form 5471, Schedule M
American Bureau of Shipping LLC (Oman)	M	159,284	Form 5471, Schedule M
Bureau ABS Industrial Inspection Services Nigeria	D	2,968,540	Form 5471, Schedule M
EQE Bulgaria AD	E	163,457	Form 5471, Schedule M
PT ABS Indoclass Pratama	E	260,058	Form 5471, Schedule M
Quality Resources de Mexico SA de CV	E	51,106	Form 5471, Schedule M
ABS Group of Companies Inc	J	1,882,981	Trial Balance
Shanghai ABS Technical Inspection	D	13,934,844	Form 8865, Schedule M
ABS Group of Companies Inc	L	2,436,643	Trial Balance