

EXTENDED TO NOVEMBER 15, 2019

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

Form **990**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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**2018**

Open to Public Inspection

**A** For the 2018 calendar year, or tax year beginning and ending**B** Check if applicable

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

**C** Name of organization**ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS**

Doing business as

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

**220 LEIGH FARM RD**

Room/suite

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

**DURHAM, NC 27707****F** Name and address of principal officer: **BARRY C. MELANCON****1345 AVE OF THE AMERICAS, NEW YORK, NY 10011****D** Employer identification number**36-4847532****E** Telephone number**919-402-4500****G** Gross receipts \$ **191,106,553.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

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

**H(c)** Group exemption number**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.AICPA-CIMA.COM****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **2016** **M** State of legal domicile: **DC****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1 Briefly describe the organization's mission or most significant activities <b>BE THE MOST INFLUENTIAL BODY OF PROFESSIONAL ACCOUNTANTS IN THE WORLD. ADVOCATE ON BEHALF OF THE</b>							
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets							
3 Number of voting members of the governing body (Part VI, line 1a)		3	38				
4 Number of independent voting members of the governing body (Part VI, line 1b)		4	34				
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)		5	908				
6 Total number of volunteers (estimate if necessary)		6	1940				
7a Total unrelated business revenue from Part VIII, column (A), line 12		7a	0.				
7b Net unrelated business taxable income from Form 990-T, line 38		7b	0.				
		Prior Year	Current Year				
8 Contributions and grants (Part VIII, line 1h)		0.	0.				
9 Program service revenue (Part VIII, line 2g)		142,887,667.	191,103,665.				
10 Investment income (Part VIII, column (A), lines 3, 4, and 7a)		0.	2,888.				
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.				
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		142,887,667.	191,106,553.				
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		3,545,419.	516,235.				
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.				
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		116,696,791.	115,640,295.				
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.				
b Total fundraising expenses (Part IX, column (D), line 25)		0.	0.				
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		23,291,968.	77,928,670.				
18 Total expenses - add lines 13-17 (must equal Part IX, column (A), line 25)		143,534,178.	194,085,200.				
19 Revenue less expenses. Subtract line 18 from line 12		-646,511.	-2,978,647.				
		Beginning of Current Year	End of Year				
20 Total assets (Part X, line 16)		12,906,077.	14,273,746.				
21 Total liabilities (Part X, line 26)		13,552,588.	17,898,908.				
22 Net assets or fund balances. Subtract line 21 from line 20		-646,511.	-3,625,162.				

**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.

<b>Sign Here</b>	Signature of officer	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>SCOTT SPIEGEL, CFO</b>	<b>11/14/19</b>		
<b>Paid Preparer Use Only</b>	Print/preparer's name	Preparer's signature	Date	Firm's EIN
	<b>LORI ROTHE YOKOBOSKY, CPA</b>	<b>LORI ROTHE YOKOBOSKY</b>	<b>11/09/19</b>	
	Firm's name	Firm's EIN	Phone no.	
	<b>COHNREZNICK LLP</b>	<b>22-1478099</b>	<b>973-228-3500</b>	
	Firm's address			
	<b>4 BECKER FARM ROAD</b>			
	<b>ROSELAND, NJ 07068</b>			

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

☒ Yes ☐ No

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**Part III** Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

BE THE MOST INFLUENTIAL BODY OF PROFESSIONAL ACCOUNTANTS IN THE WORLD.  
ADVOCATE ON BEHALF OF THE PROFESSION, PROMOTE THE PUBLIC INTEREST AND  
DRIVE THE SUCCESS OF BUSINESSES AND INDIVIDUALS WORLDWIDE, DELIVER  
INNOVATIVE RESOURCES QUICKLY, PROMOTE THE MOST RECOGNIZED AND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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

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

BE THE MOST INFLUENTIAL BODY OF PROFESSIONAL ACCOUNTANTS IN THE WORLD.  
ADVOCATE ON BEHALF OF THE PROFESSION, PROMOTE THE PUBLIC INTEREST AND  
DRIVE THE SUCCESS OF BUSINESSES AND INDIVIDUALS WORLDWIDE, DELIVER  
INNOVATIVE RESOURCES QUICKLY, PROMOTE THE MOST RECOGNIZED AND RESPECTED  
GLOBAL ACCOUNTING PROFESSION DESIGNATION THAT ENABLE ACCOUNTANTS TO  
BUILD CAREERS ACROSS THE PROFESSION.  
IT REPRESENTS 657,000 MEMBERS AND STUDENTS IN PUBLIC AND MANAGEMENT  
ACCOUNTING.

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

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

4d Other program services (Describe in Schedule O )

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

4e Total program service expenses

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**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
*If "Yes," complete Schedule A*
- 2 Is the organization required to complete *Schedule B, Schedule of Contributors*?
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*
- 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*
- 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services?  
*If "Yes," complete Schedule D, Part IV*
- 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*
- 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
  - a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*
  - b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*
  - c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*
  - d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*
  - e Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*
  - f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*
- b Was the organization included in consolidated, independent audited financial statements for the tax year?  
*If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
- b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*
- 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*
- 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*
- 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*
- 20a Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*
- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?
- 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*

	Yes	No
1		X
2		X
3		X
4		
5		X
6		X
7		X
8		X
9		X
10		X
11a	X	
11b		X
11c		X
11d	X	
11e	X	
11f	X	
12a		X
12b	X	
13		X
14a	X	
14b	X	
15	X	
16		X
17		X
18		X
19		X
20a		X
20b		
21	X	

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

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

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

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	187	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>X</b>	

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**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b> 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 908		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<b>3b</b>		
<b>4a</b> 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)?	<b>4a</b>	X	
<b>b</b> If "Yes," enter the name of the foreign country <b>UNITED KINGDOM</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> 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?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N	<b>15</b>	X	
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O	<b>16</b>		X

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

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

**Section A. Governing Body and Management**

- 1a** Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.
- 1b** Enter the number of voting members included in line 1a, above, who are independent
- 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?
- 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?
- 4** Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5** Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6** Did the organization have members or stockholders?
- 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?
- b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
- 8** Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a** The governing body?
- b** Each committee with authority to act on behalf of the governing body?
- 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.

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		<b>X</b>
<b>3</b>		<b>X</b>
<b>4</b>		<b>X</b>
<b>5</b>		<b>X</b>
<b>6</b>	<b>X</b>	
<b>7a</b>	<b>X</b>	
<b>7b</b>		<b>X</b>
<b>8a</b>	<b>X</b>	
<b>8b</b>	<b>X</b>	
<b>9</b>		<b>X</b>

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

- 10a** Did the organization have local chapters, branches, or affiliates?
- b** If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?
- 11a** Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?
- 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.
- b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c** Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.
- 13** Did the organization have a written whistleblower policy?
- 14** Did the organization have a written document retention and destruction policy?
- 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
- b** Other officers or key employees of the organization
- 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?
- 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?

	Yes	No
<b>10a</b>		<b>X</b>
<b>10b</b>		
<b>11a</b>		<b>X</b>
<b>12a</b>	<b>X</b>	
<b>12b</b>	<b>X</b>	
<b>12c</b>	<b>X</b>	
<b>13</b>	<b>X</b>	
<b>14</b>	<b>X</b>	
<b>15a</b>	<b>X</b>	
<b>15b</b>	<b>X</b>	
<b>16a</b>		<b>X</b>
<b>16b</b>		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **SCOTT SPIEGEL - (919) 402-4500**  
**220 LEIGH FARM RD, DURHAM, NC 27707**

**ASSOCIATION OF INTERNATIONAL CERTIFIED  
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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AMAL RATNAYAKE DIRECTOR	3.00	X						0.	0.	0.
(2) AMANDA E. NELSON DIRECTOR	3.00	X						0.	0.	0.
(3) AMARJEET HANS DIRECTOR	3.00	X						0.	0.	0.
(4) AMY RADIN DIRECTOR	3.00	X						52,800.	0.	0.
(5) ANDREW HARDING CHIEF EXECUTIVE	3.00	X						0.	0.	0.
(6) ANDREW MISKIN DIRECTOR	3.00	X						0.	0.	0.
(7) ANITA F. BAKER DIRECTOR	3.00	X						0.	0.	0.
(8) ANNE M. NORTHUP DIRECTOR	3.00	X						48,800.	0.	0.
(9) ANOOP MEHTA DIRECTOR	3.00	X						0.	0.	0.
(10) BARRY C. MELANCON PRESIDENT & CEO	41.00	X		X				2,153,332.	0.	403,599.
(11) BOB BEEDHAM DIRECTOR	3.00	X						0.	0.	0.
(12) CHANDANA PANDITHARATNE DIRECTOR	3.00	X						0.	0.	0.
(13) CHRISTOPHER G. SCHMIDT DIRECTOR	3.00	X						0.	0.	0.
(14) DAN GRIFFITHS DIRECTOR	3.00	X						0.	0.	0.
(15) DAVID BENELLO DIRECTOR	3.00	X						50,800.	0.	0.
(16) DAVID STANFORD VICE CHAIRMAN	3.00	X		X				0.	0.	0.
(17) DEBBIE DON-PIERROT DIRECTOR	3.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DOUGLAS ROOSA DIRECTOR	3.00	X						0.	0.	0.
(19) EDUARDO JORDAN DIRECTOR	3.00 0.30	X						0.	0.	0.
(20) ELAINE RICHARDSON DIRECTOR	3.00	X						0.	0.	0.
(21) ERIC L. HANSEN DIRECTOR/CHAIRMAN	20.00 4.00	X		X				0.	0.	0.
(22) FREDERICK NISWANDER DIRECTOR	3.00	X						0.	0.	0.
(23) JEFFREY A. PORTER DIRECTOR	3.00 3.00	X						0.	0.	0.
(24) JOHN ZHENG DIRECTOR	3.00	X						0.	0.	0.
(25) JOSEPH FALBO DIRECTOR	3.00 3.00	X						0.	0.	0.
(26) KASIA CIEZOWSKA DIRECTOR	3.00	X						0.	0.	0.
<b>1b Sub-total</b>								2,305,732.	0.	403,599.
<b>c Total from continuation sheets to Part VII, Section A</b>								8,481,304.	0.	429,040.
<b>d Total (add lines 1b and 1c)</b>								10,787,036.	0.	832,639.

**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 **342**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
ACCOUNT-ABILITY PLUS, 7809 SOUTHTOWN CENTER 357, BLOOMINGTON, MN 55431	CONSULTING	1,365,500.
PLINK LEADERSHIP LLC, 9024 MOUNTAINBERRY CIRCLE, FREDERICK, MD 21702	LEADERSHIP CONSULTING	560,800.
LEVEMENTUM LLC, 55 N ARIZONA PLACE STE 203, CHANDLER, AZ 85225	CLOUD SERVICES	245,655.
PRICEWATERHOUSECOOPERS LLP PO BOX 7247-8001, PHILADELPHIA, PA 19170	CONSULTING	210,800.
DENNIS COMMUNICATIONS LLC 442 RIDGEWOOD ROAD, MAPLEWOOD, NJ 07040	COMMUNICATIONS	123,020.

**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 **6**

**SEE PART VII, SECTION A CONTINUATION SHEETS**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(27) KIMBERLY N. ELLISON-TAYLOR CHAIRMAN	3.00 4.00	X		X				0.	0.	0.
(28) LOUIS TAYLOR DIRECTOR	3.00	X						0.	0.	0.
(29) LOUISE CONNAUGHTON DIRECTOR	3.00	X						0.	0.	0.
(30) MARGERY L. PIERCEY DIRECTOR	3.00 3.00	X						0.	0.	0.
(31) MARK P. BEGICH DIRECTOR	3.00 3.00	X						32,000.	0.	0.
(32) MARY STONE DIRECTOR	3.00 3.30	X						0.	0.	0.
(33) MELANIE KANAKA DIRECTOR	3.00	X						0.	0.	0.
(34) MELODY D. FENIKS DIRECTOR	3.00 3.00	X						0.	0.	0.
(35) MICHAEL KIRKLAND DIRECTOR	3.00	X						0.	0.	0.
(36) MYRIAM MADDEN DIRECTOR	3.00	X						0.	0.	0.
(37) NICK JACKSON DIRECTOR	3.00	X						0.	0.	0.
(38) PAUL ASH DIRECTOR	3.00	X						0.	0.	0.
(39) PAUL E. CURTH, JR. DIRECTOR	3.00 3.00	X						0.	0.	0.
(40) PAUL STAHLIN DIRECTOR	3.00	X						0.	0.	0.
(41) RANDY MYEROFF DIRECTOR	3.00 3.00	X						0.	0.	0.
(42) RICHARD SHARP DIRECTOR	3.00	X						0.	0.	0.
(43) RONALD J. YATES, JR. DIRECTOR	3.00 3.30	X						0.	0.	0.
(44) SARAH GHOSH DIRECTOR	3.00	X						0.	0.	0.
(45) SHEILA BALZER DIRECTOR	3.00 3.00	X						0.	0.	0.
(46) STEVE SWIENTOZIELSKYJ VICE CHAIRMAN	3.00	X		X				0.	0.	0.
Total to Part VII, Section A, line 1c										

## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Total to Part VII, Section A, line 1c	8,481,304.	429,040.
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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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a 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 \$					
	<b>h Total. Add lines 1a-1f</b>					
<b>Program Service Revenue</b>	<b>Business Code</b>					
	2 a PROGRAM SUPPORT	561000	124,544,771.	124,544,771.		
	b CONFERENCES	611430	28,271,201.	28,271,201.		
	c PROFESSIONAL DEVELOPMENT	900099	25,622,875.	25,622,875.		
	d TECHNICAL PUBLICATION	511130	12,506,347.	12,506,347.		
	e MAGAZINE PUBLICATION	511120	158,471.	158,471.		
	f All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>		191,103,665.			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		2,888.			2,888.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a 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						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11 a						
b						
c						
d All other revenue						
<b>e Total. Add lines 11a-11d</b>						
<b>12 Total revenue. See instructions</b>		191,106,553.	191,103,665.	0.	2,888.	

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**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	317,472.			
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, lines 15 and 16	198,763.			
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	11,705,162.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	85,528,479.			
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,760,376.			
9 Other employee benefits	8,716,636.			
10 Payroll taxes	5,929,642.			
11 Fees for services (non-employees)				
a Management				
b Legal	862,547.			
c Accounting	4,373.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	13,981,075.			
12 Advertising and promotion	1,516,576.			
13 Office expenses	2,931,799.			
14 Information technology	13,919,583.			
15 Royalties	1,445,988.			
16 Occupancy	517,557.			
17 Travel	4,110,842.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,229,744.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	594,443.			
23 Insurance	905,850.			
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 <b>EXCISE TAX</b>	265,824.			
b <b>COMMISSIONS</b>	11,496,755.			
c <b>PROFESSIONAL DEVELOPMEN</b>	4,293,923.			
d <b>PUBLICATIONS</b>	1,728,715.			
e All other expenses	1,123,076.			
25 Total functional expenses. Add lines 1 through 24e	194,085,200.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing		<b>1</b>	283,978.
	<b>2</b> Savings and temporary cash investments		<b>2</b>	223,703.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	8,661,131.	<b>4</b>	4,666,922.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	597,772.
	<b>9</b> Prepaid expenses and deferred charges	2,893,519.	<b>9</b>	5,146,900.
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	1,639,258.		
	<b>b</b> Less: accumulated depreciation	147,152.	<b>10c</b>	1,492,106.
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	1,135,547.	<b>15</b>	1,862,365.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	12,906,077.	<b>16</b>	14,273,746.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	13,308,997.	<b>17</b>	13,617,123.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	243,591.	<b>19</b>	607,473.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	<b>25</b>	3,674,312.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	13,552,588.	<b>26</b>	17,898,908.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		
<b>27</b> Unrestricted net assets		-646,511.	<b>27</b>	-3,625,162.
<b>28</b> Temporarily restricted net assets			<b>28</b>	
<b>29</b> Permanently restricted net assets			<b>29</b>	
<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
<b>30</b> Capital stock or trust principal, or current funds			<b>30</b>	
<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund			<b>31</b>	
<b>32</b> Retained earnings, endowment, accumulated income, or other funds			<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b>		-646,511.	<b>33</b>	-3,625,162.
<b>34</b> <b>Total liabilities and net assets/fund balances</b>		12,906,077.	<b>34</b>	14,273,746.

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	191,106,553.
2	Total expenses (must equal Part IX, column (A), line 25)	2	194,085,200.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,978,647.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-646,511.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-3,625,158.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

- 1 Accounting method used to prepare the Form 990. ☐ Cash ☒ Accrual ☐ 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:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
2a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
2b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
2c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
3a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization **ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Employer identification number  
**36-4847532**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2018

**ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Schedule D (Form 990) 2018

36-4847532 Page 2

**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:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance  
d Additions during the year  
e Distributions during the year  
f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

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

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

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

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				
c Leasehold improvements		162,721.	10,449.	152,272.
d Equipment		1,476,537.	136,703.	1,339,834.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  1,492,106.

Schedule D (Form 990) 2018



**ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Schedule D (Form 990) 2018

36-4847532 Page **3**

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (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) DUE FROM CPA.COM	1,862,365.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,862,365.

**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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) EXCISE TAX	247,964.
(3) COMPENSATED ABSENCE	3,426,348.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	3,674,312.

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 ☒

Schedule D (Form 990) 2018

**ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Schedule D (Form 990) 2018

36-4847532 Page 4

**Part XIII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

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

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

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

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

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

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE ASSOCIATION HAS ANALYZED TAX POSITIONS TAKEN FOR FILING WITH THE  
INTERNAL REVENUE SERVICE OF THE US AND HER MAJESTY'S REVENUE AND CUSTOMS  
OF THE UK AS WELL AS ANY OTHER JURISDICTIONS WHERE IT OPERATES. THE  
ASSOCIATION DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A  
MATERIAL ADVERSE EFFECT ON THE ASSOCIATION'S FINANCIAL CONDITION, RESULTS  
OF OPERATIONS OR CASH FLOWS. FEDERAL INCOME TAX RETURNS RELATED TO US  
DOMICILED ENTITIES PRIOR TO DECEMBER 31, 2015 ARE CLOSED, AS ARE UK TAX  
RETURNS UP TO AND INCLUDING FINANCIAL YEAR DECEMBER 31, 2016. MANAGEMENT  
CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED  
SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS

Schedule D (Form 990) 2018

36-4847532 Page 5

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

AS OF DECEMBER 31, 2018 AND 2017, THE ASSOCIATION DID NOT RECOGNIZE ANY  
INTEREST AND PENALTIES ASSOCIATED WITH TAX MATTERS.

Schedule D (Form 990) 2018

**SCHEDULE F**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

**ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Employer identification number

**36-4847532****Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on  
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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	1	1	PROGRAM SERVICE	LEADING THE INTN'L RELATIONS TEAM AND ITS ACTIVITIES TO PROMOTE THE AICPA AND	249,000.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM			EDITOR FOR MAGAZINE AND NEWSLETTER TEAM	ACCOUNTING MAGAZINE	59,108.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM			BOARD MEETING	BOARD MEETING	295,000.
EAST ASIA AND THE PACIFIC			BOARD MEETING	BOARD MEETING	150,000.
EUROPE (INCLUDING ICELAND & GREENLAND)			PROGRAM SERVICE	PUBLIC BOARD MEMBER	50,800.
<b>3 a Subtotal</b>	1	1			803,908.
<b>b Total from continuation sheets to Part I</b>	0	0			0.
<b>c Totals (add lines 3a and 3b)</b>	1	1			803,908.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2018

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[illegible]

**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

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

## Part III

**Part III can be duplicated if additional space is needed**

[illegible]

**ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Schedule F (Form 990) 2018

36-4847532 Page 4

**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, don't 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; don't file with Form 990) ☐ Yes ☒ No

Schedule F (Form 990) 2018

**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.

[illegible]



**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**



Name of the organization **ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS**

Employer identification number  
**36-4847532**

**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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN ACCOUNTING ASSOCIATION 5717 BESSIE DR SARASOTA, FL 34233	39-6030166	501(C)(3)	43,727.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
BUSINESS PROFESSIONALS OF AMERICA 5454 BLEVELAND AVE COLUMBUS, OH 43213	31-1392085	501(C)(3)	6,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
NABA- NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC - 7249 A HANOVER PARKWAY - GREENBELT, MD 20770	23-7097490	501(C)(3)	31,875.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
NATIONAL COUNCIL OF PHILIPPINE 3335 DESPLAINES STREET, SUITE 2 CHICAGO, IL 60661	95-2976350	501(C)(3)	10,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
ALPFA 801 SOUTH GRAND AVE LOS ANGELES, CA 90017	86-1118036	501(C)(3)	30,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
ASCEND 120 WALL STREET NEW YORK, NY 10005	51-0527847	501(C)(6)	28,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION

**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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2018)

# ASSOCIATION OF INTERNATIONAL CERTIFIED

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(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
DECA 300 COLLEGE PARK DAYTON, OH 45469	45-3744134	501(C)(3)	28,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
FBLA-PBL 1912 ASSOCIATION DRIVE RESTON, VA 20191-1591	23-7254290	501(C)(3)	8,198.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
FINANCIAL MANAGEMENT ASSOCIATION INTERNATIONAL - 4202 EAST FOWLER AVE - TAMPA, FL 33620			6,500.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
MASSACHUSETTS SOCIETY OF CPAS 105 CHAUNCEY ST BOSTON, MA 02111-1726	04-2055313	501(C)(6)	15,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION
WESTERN IL UNIVERSITY FOUNDATION 1 UNIVERSITY CIRCLE #303 MACUMB, IL 61455-1390		501(C)(3)	25,000.	0.			UNRESTRICTED SUPPORT OF THE ORGANIZATIONS MISSION

Schedule I (Form 990)

ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS

36-4847532

Page 2

Schedule I (Form 990) (2018)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

PART I, LINE 2:

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

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

**ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Employer identification number

**36-4847532**

**Part I Questions Regarding Compensation**

**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.

- |   |   |
|---|---|
| <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 (such as maid, chauffeur, chef) |

**b** If any of the boxes on 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.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**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.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input checked="" 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>	X	
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

## Page 2

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).

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990. Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990		
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation						
(1) BARRY C. MELANCON PRESIDENT & CEO	(i)	1,439,948.	700,000.	13,384.	392,392.	33,787.	2,579,511.	0.	
	(ii)	0.	0.	0.	0.	0.	0.	0.	
	(2) ANTHONY PUGLIESE TREASURER	(i)	31,274.	469,406.	501,236.	2,172.	25,324.	1,029,412.	181,742.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(3) MICHAEL BUDDENDECK SECRETARY	(i)	394,547.	138,530.	18,500.	30,087.	26,463.	608,127.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(4) SCOTT SPIEGEL CFO	(i)	420,472.	182,778.	18,500.	34,033.	27,421.	683,204.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(5) ARLEEN THOMAS SVP - MANAGEMENT ACCOUNTIN	(i)	642,347.	318,511.	62,124.	32,240.	25,967.	1,081,189.	52,533.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(6) CYNTHIA FORNELLI EXECUTIVE DIRECTOR	(i)	1,212,587.	335,911.	18,500.	22,702.	31,619.	1,621,319.	16,000.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(7) JANICE MAIMAN SVP-COMMUNICATIONS & MEDIA	(i)	520,885.	215,901.	49,100.	60,834.	31,599.	878,319.	42,074.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(8) MARK PETERSON SVP - GOVERNMENTAL & PUBLI	(i)	618,703.	302,321.	21,791.	32,835.	26,275.	1,001,925.	17,500.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(9) SUSAN COFFEY SVP - PUBLIC PRACTICE & GL	(i)	658,216.	324,176.	18,500.	30,734.	29,527.	1,061,153.	17,500.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(10) WILLIAM CARMICHAEL SVP - STRATEGY, PEOPLE & I	(i)	590,552.	345,436.	18,500.	33,835.	30,543.	1,018,866.	17,500.
		(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS

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.

PART I, LINES 4A-B:

THE FOLLOWING INDIVIDUALS PARTICIPATED IN THE 457(F) PLAN:

- BARRY MELANCON - \$350,000
- SUSAN COFFEY - \$18,500
- JANICE MAIMAN - \$18,500
- ARLEEN THOMAS - \$18,500
- WILLIAM CARMICHAEL - \$18,500
- CYNTHIA FORNELLI - \$18,500
- MICHAEL BUDDENDECK - \$18,500
- SCOTT SPIEGEL - \$18,500

THE FOLLOWING INDIVIDUALS RECEIVED SEVERANCE PAYMENTS:

- ANTHONY PUGLIESE - \$234,109

PART I, LINE 7:

INCLUDED IN PART II COLUMN B(II) ARE AMOUNTS REPRESENTING BONUS PAYMENTS.

THESE AMOUNTS WERE APPROVED BY THE BOARD AND INCLUDED IN THE INDIVIDUAL'S

2018 W-2S.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS

Employer identification number  
36-4847532

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

PROFESSION, PROMOTE THE PUBLIC INTEREST AND DRIVE THE SUCCESS OF  
BUSINESSES AND INDIVIDUALS WORLDWIDE, DELIVER INNOVATIVE RESOURCES  
QUICKLY, PROMOTE THE MOST RECOGNIZED AND RESPECTED GLOBAL ACCOUNTING  
PROFESSION DESIGNATION THAT ENABLE ACCOUNTANTS TO BUILD CAREERS ACROSS  
THE PROFESSION.

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

RESPECTED GLOBAL ACCOUNTING PROFESSION DESIGNATION THAT ENABLE  
ACCOUNTANTS TO BUILD CAREERS ACROSS THE PROFESSION.

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

THOSE DEEMED "MEMBERS" OF THE ASSOCIATION ARE INDIVIDUALS WHO ARE MEMBERS  
OF THE FOUNDING ORGANIZATIONS, AICPA AND CIMA, EACH OF WHICH MAY REVISE ITS  
CATEGORIES OF MEMBERSHIP, WHICH MAY INCLUDE ASSOCIATE, AFFILIATE OR OTHER  
CATEGORIES, AS WELL AS THE RIGHTS AND OBLIGATIONS FOR EACH OF ITS  
CATEGORIES OF MEMBERSHIP, AT THE SOLE AND EXCLUSIVE DISCRETION OF EACH  
FOUNDING ORGANIZATION AND THEREBY AFFECT THE RESPECTIVE MEMBERSHIP OF THE  
ASSOCIATION.

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

IN ORDER FOR SOMEONE TO SERVE ON THE BOARD, THEY HAVE TO BE A MEMBER IN  
GOOD STANDING AND HAVE TO HAVE SERVED ON COUNCIL AT SOME POINT. THE  
NOMINATIONS COMMITTEE REVIEWS EVERYONE WHO HAS BEEN NOMINATED TO SERVE AND  
DETERMINES WHO WILL SERVE ON THE BOARD.

Name of the organization	ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS	Employer identification number 36-4847532
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FORM 990, PART VI, SECTION B, LINE 11B:

THE ASSOCIATION ENGAGES AN INDEPENDENT CPA TAX PROFESSIONAL TO PREPARE THE FORM 990. BOARD MEMBERS GENERALLY FEEL THAT THIS IS THE APPROPRIATE FIDUCIARY PROCESS.

THE BOARD OR FINANCE AND AUDIT COMMITTEE'S ROLE IS TO EVALUATE THE PERSON(S) OR FIRM HIRED TO PREPARE THE TAX RETURN AND TO DETERMINE THAT IT IS APPROPRIATELY FILED. THE ASSOCIATION HAS TAKEN THESE STEPS WITH THE AUDIT COMMITTEE. A REVIEW OF THE FINAL VERSION OF THE FORM 990 WAS ALSO PERFORMED BY THE AUDIT COMMITTEE CHAIRMAN AND BOARD CHAIRMAN, AS WELL AS, MEMBERS OF THE ASSOCIATION'S FINANCE MANAGEMENT TEAM.

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

THE ASSOCIATION MONITORS AND ENFORCES COMPLIANCE WITH THE POLICY BY SUCH ACTIONS AS A REVIEW OF HIRED CONSULTANTS TO DETERMINE IF INDEPENDENCE DOES EXIST AND AN ENVIRONMENTAL SCAN OF BUSINESS NEWS TO ENSURE THAT NO CONFLICTS EXIST.

FORM 990, PART VI, SECTION B, LINE 15:

THE ASSOCIATION REMUNERATION AND TALENT COMMITTEE, COMPOSED OF THE CHAIR OF THE ASSOCIATION BOARD, IMMEDIATE PAST CHAIR AND THREE NON-OFFICER MEMBERS OF THE ASSOCIATION BOARD RECOMMENDED JOINTLY BY THE CHAIR AND VICE CHAIR. THE THREE NON-OFFICER MEMBERS WILL BE COMPRISED OF TWO FROM THE AICPA AND ONE FROM CIMA.

THE REMUNERATION AND TALENT COMMITTEE ESTABLISHES AND MONITORS COMPLIANCE WITH COMPENSATION POLICIES FOR THE ASSOCIATION AND ITS PROFESSIONAL UNITS' EMPLOYEES. THE COMMITTEE REPORTS TO, AND ASSISTS, THE ASSOCIATION BOARD OF



Name of the organization **ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Employer identification number  
**36-4847532**

**DIRECTORS IN CARRYING OUT ITS RESPONSIBILITIES WITH RESPECT TO MATTERS  
RELATING TO COMPENSATION, SUCCESSION PLANNING, EMPLOYEE BENEFITS AND  
RETIREMENT PROGRAMS, ORGANIZATIONAL GOAL SETTING AND PERFORMANCE EVALUATION  
ON DELIVERY OF THE ANNUAL STRATEGIC PLAN.**

**THE COMMITTEE'S ROLES AND RESPONSIBILITIES INCLUDE:**

- ENSURE THE ASSOCIATION'S EMPLOYEE COMPENSATION AND PAY PRACTICES ARE  
CONSISTENT WITH ASSOCIATION'S VALUES AND COMPETITIVE PRACTICES IN THE  
MARKETPLACE AND ARE DESIGNED WITH THE LONG-TERM SUCCESS AND SUSTAINABILITY  
OF THE ORGANIZATION IN MIND.**
- REVIEW AND APPROVE INITIATIVES ESTABLISHED FOR THE ASSOCIATION CEO AND  
ASSESS ANNUAL PERFORMANCE OF THE ASSOCIATION CEO AGAINST SUCH GOALS AND THE  
ASSOCIATION'S STRATEGIC PLAN.**
- ESTABLISH AND ANNUALLY REVIEW THE COMPENSATION OF THE CEOS AND EXECUTIVES  
OF THE ASSOCIATION AND PUS. THIS INCLUDES A REVIEW OF THE CASH  
COMPENSATION, BENEFITS, PERQUISITES AND CONDITIONS OF EMPLOYMENT, BASED ON  
THE ASSOCIATION CEO'S EVALUATION OF HIS/HER DIRECT REPORTS AND THE DIRECT  
REPORTS OF THE PUS.**
- PERIODICALLY REVIEW THE EMPLOYEE BENEFITS IN REGARD TO COSTS, LIABILITIES  
AND TO ENSURE THAT THE ASSOCIATION'S FIDUCIARY RESPONSIBILITY IS EXECUTED  
PROPERLY.**
- REVIEW THE ACTIVITIES AND ANALYSIS PREPARED BY THE ASSOCIATION'S EXTERNAL  
COMPENSATION CONSULTANT.**
- REVIEW THE ANNUAL SUCCESSION PLAN FOR CRITICAL POSITIONS INCLUDING BUT  
NOT LIMITED TO THE ASSOCIATION CEO, THE DIRECT REPORTS OF THE ASSOCIATION  
CEO AND THE DIRECT REPORTS OF THE PROFESSIONAL UNITS' CEOS TO ENSURE  
CONTINUITY IN OPERATIONS AND MANAGEMENT.**
- REPORT TO THE ASSOCIATION BOARD IN SUFFICIENT DETAIL THAT PROVIDES THE**

Name of the organization **ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS**

Employer identification number  
**36-4847532**

**BOARD ASSURANCE THAT ITS PERFORMANCE EVALUATION AND COMPENSATION  
RESPONSIBILITIES FOR THE ASSOCIATION CEO AND THE KEY EXECUTIVES OF THE  
ASSOCIATION ARE BEING FULFILLED.**

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

**THE ASSOCIATION GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND  
FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON THE ASSOCIATION'S  
WEBSITE.**

**FORM 990, PART XII, LINE 2C:**

**THE ASSOCIATION HAS A COMMITTEE RESPONSIBLE FOR THE OVERSIGHT OF THE  
AUDIT AND THE SELECTION OF THE INDEPENDENT ACCOUNTANT.**



(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

[illegible]

**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

[illegible]

# ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS

## **Part IV** 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)

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MAPA GLOBAL SDN BHD	L	1,066,891.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

**Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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.

**PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:**

**NAME OF RELATED ORGANIZATION:**

ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL  
ACCOUNTANTS

DIRECT CONTROLLING ENTITY: ASSOCIATION OF INTERNATIONAL CERTIFIED  
PROFESSIONAL ACCOUNTANTS