

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

Return of Organization Exempt From Income Tax

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

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

C Name of organization
 RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS INC
 Doing business as

D Employer identification number
 22-1822067

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

E Telephone number
 (201) 689-8089

City or town, state or province, country, and ZIP or foreign postal code
 WOODCLIFF LAKE, NJ 07677

G Gross receipts \$ 8,396,889

F Name and address of principal officer:
 DR JAMES C ROMINE
 50 TICE BOULEVARD
 WOODCLIFF LAKE, NJ 07677

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c)(6) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.RIFM.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1966 **M** State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
 RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS, INC.'S ("RIFM") MISSION IS TO ENGAGE IN RESEARCH AND EVALUATION OF FRAGRANCE MATERIALS THROUGH AN INDEPENDENT EXPERT PANEL, DETERMINE SAFETY IN USE, GATHER, ANALYZE AND PUBLISH SCIENTIFIC INFORMATION, DISTRIBUTE SCIENTIFIC DATA AND SAFETY ASSESSMENTS TO RIFM MEMBERS.

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	33
6 Total number of volunteers (estimate if necessary)	6	17
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	13,100,475	6,589,541
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	490,641	492,719
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	42	221,467
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,591,158	7,303,727
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,000	2,250
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)	3,449,843	3,712,369
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	7,944,043	7,855,264
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	11,397,886	11,569,883
19 Revenue less expenses. Subtract line 18 from line 12	2,193,272	-4,266,156

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	19,555,946	16,035,985
21 Total liabilities (Part X, line 26)	7,030,476	6,404,453
22 Net assets or fund balances. Subtract line 21 from line 20	12,525,470	9,631,532

Part II Signature Block

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

Sign Here

Signature of officer: *****
 Date: 2020-10-20

DR JAMES C ROMINE PRESIDENT
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶ PKF O'CONNOR DAVIES LLP		2020-10-23		P00543209
Firm's address ▶ 665 FIFTH AVENUE NEW YORK, NY 10022			Firm's EIN ▶ 27-1728945	Phone no. (212) 286-2600

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS, INC.'S ("RIFM") MISSION IS TO ENGAGE IN RESEARCH AND EVALUATION OF FRAGRANCE MATERIALS THROUGH AN INDEPENDENT EXPERT PANEL, DETERMINE SAFETY IN USE, GATHER, ANALYZE AND PUBLISH SCIENTIFIC INFORMATION, DISTRIBUTE SCIENTIFIC DATA AND SAFETY ASSESSMENTS TO RIFM MEMBERS.

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

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

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

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

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

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

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

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		No
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		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
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	Yes	
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		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
11a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
11b	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		No
11c	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		No
11d	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		No
11e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
11f	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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	Yes	
12b	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		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
14b	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	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
20b	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		No

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and reporting obligations.

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 []

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country? 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 7 Organizations that may receive deductible contributions under section 170(c). 8 Sponsoring organizations maintaining donor advised funds. 9 Sponsoring organizations maintaining donor advised funds. 10 Section 501(c)(7) organizations. 11 Section 501(c)(12) organizations. 12a Section 4947(a)(1) non-exempt charitable trusts. 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 14a Did the organization receive any payments for indoor tanning services during the tax year? 15 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? 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (14), 1b (14), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
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:

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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR JAMES ROMINE PRESIDENT	40.00			X			400,414	0	43,527	
(2) DR ANNE MARIE API VP HUMAN HEALTH SCIENCES	40.00				X		236,226	0	41,512	
(3) MS CHRISTEN SACHSE-VASQUEZ DIRECTOR TECHNICAL INFORMATION	40.00					X	170,236	0	44,575	
(4) MS DANIELLE BOTELHO SAFETY ASSESSMENT MANAGER	40.00					X	129,080	0	40,925	
(5) MR STEVEN MANZI DIRECTOR-FINANCE & ADMINISTRATION	40.00					X	147,210	0	22,248	
(6) MS GRETCHEN RITACCO SENIOR HUMAN HEALTH SCIENTIST	40.00					X	110,138	0	38,471	
(7) MR SHAWN BLYTHE CHAIR & DIRECTOR	2.00	X		X			0	0	0	
(8) DR ROBERT WEINSTEIN VICE CHAIR & DIRECTOR	2.00	X		X			0	0	0	
(9) MR HANS HOLGER GLIEWE TREASURER & DIRECTOR	2.00	X		X			0	0	0	
(10) MR STEVE TANNER SECRETARY & DIRECTOR	2.00	X		X			0	0	0	
(11) DR KEVIN RENSKERS DIRECTOR THROUGH 9/19	0.50	X					0	0	0	
(12) DR ROBERT BEDOUKIAN DIRECTOR	0.50	X					0	0	0	
(13) MR JAMES H HEINZ DIRECTOR	0.50	X					0	0	0	
(14) MS VERONIQUE SCAILTEUR DIRECTOR	0.50	X					0	0	0	
(15) MR NICK PICKTHALL DIRECTOR	0.50	X					0	0	0	
(16) MR ARMAND DE VILLOUTREYS DIRECTOR	0.50	X					0	0	0	
(17) MR FERDINAND STORP DIRECTOR THROUGH 9/19	0.50	X					0	0	0	

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MR THOMAS SCHROEDER DIRECTOR	0.50	X						0	0	0
(19) MR KELLY SEMRAU DIRECTOR THROUGH 9/19	0.50	X						0	0	0
(20) MR MAURIZIO VOLPI DIRECTOR	0.50	X						0	0	0
(21) MR ROBBY J GUNAWAN DIRECTOR	0.50	X						0	0	0
(22) MR BHUVANA NAGESHWARAN DIRECTOR	0.50	X						0	0	0
(23) MR CHRISTOPHER CHOI DIRECTOR	0.50	X						0	0	0

1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							1,193,304	0	231,258

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 ▶ **6**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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
MARZOUK & PARRY PLLC 1901 PENNSYLVANIA AVE NW SUITE 607 WASHINGTON, DC 20006	LEGAL	243,431
MOLLY GILMORE 15 WARD AVENUE WYCKOFF, NJ 07481	DATABASE CONSULTING	201,144

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 ▶ **2**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a - 1f: \$	1g			
	h Total. Add lines 1a-1f ▶				

Program Service Revenue			(A)	(B)	(C)	(D)
		Business Code				
2a MEMBERSHIP DUES		519190	5,288,392	5,288,392		
b DATABASE INCOME		519190	1,033,149	1,033,149		
c TESTING PROGRAM		541700	268,000	268,000		
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f. ▶			6,589,541			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		364,100			364,100		
	4 Income from investment of tax-exempt bond proceeds ▶							
	5 Royalties ▶							
	6a Gross rents	6a	(i) Real					
			(ii) Personal					
			b Less: rental expenses	6b				
			c Rental income or (loss)	6c				
	d Net rental income or (loss) ▶							
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,221,781				
			(ii) Other					
			b Less: cost or other basis and sales expenses	7b	1,093,162			
			c Gain or (loss)	7c	128,619			
	d Net gain or (loss) ▶			128,619			128,619	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
	b Less: direct expenses	8b						
	c Net income or (loss) from fundraising events ▶							
	9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b						
	c Net income or (loss) from gaming activities ▶							
	10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory ▶								
Miscellaneous Revenue	Business Code							
11a OTHER REVENUE	900099		221,467			221,467		
b								
c								
d All other revenue								
e Total. Add lines 11a-11d ▶			221,467					
12 Total revenue. See instructions ▶			7,303,727	6,589,541	0	714,186		

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	2,250			
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.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	721,679			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,244,825			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	163,140			
9 Other employee benefits	373,370			
10 Payroll taxes	209,355			
11 Fees for services (non-employees):				
a Management				
b Legal	283,868			
c Accounting	32,410			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	62,604			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	872,402			
12 Advertising and promotion	64,520			
13 Office expenses	49,242			
14 Information technology	567,612			
15 Royalties				
16 Occupancy	259,773			
17 Travel	350,727			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	297,337			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,623			
23 Insurance	108,121			
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 HUMAN HEALTH TESTING	2,549,822			
b ENVIRONMENTAL	1,301,708			
c HUMAN HEALTH METH & RES	751,603			
d SUBSCRIPTIONS AND LIBRA	119,027			
e All other expenses	156,865			
25 Total functional expenses. Add lines 1 through 24e	11,569,883			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	307,389	1	325,994
	2 Savings and temporary cash investments	9,416,987	2	4,518,541
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	129,196	4	96,744
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	301,132	9	238,089
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	649,720		
	b Less: accumulated depreciation	630,630	44,667	10c 19,090
	11 Investments—publicly traded securities	9,329,299	11	10,810,251
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	27,276	15	27,276
16 Total assets. Add lines 1 through 15 (must equal line 34)	19,555,946	16	16,035,985	
Liabilities	17 Accounts payable and accrued expenses	7,011,184	17	6,100,832
	18 Grants payable		18	
	19 Deferred revenue		19	298,729
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	19,292	25	4,892
	26 Total liabilities. Add lines 17 through 25	7,030,476	26	6,404,453
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	12,525,470	27	9,631,532
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	12,525,470	32	9,631,532	
33 Total liabilities and net assets/fund balances	19,555,946	33	16,035,985	

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	7,303,727
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,569,883
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,266,156
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,525,470
5	Net unrealized gains (losses) on investments	5	1,372,218
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	9,631,532

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
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 22-1822067

Name: RESEARCH INSTITUTE FOR FRAGRANCE
MATERIALS INC

Form 990 (2019)

Form 990, Part III, Line 4a:

RIFM'S LARGEST SERVICE IS SCIENTIFIC PROGRAMS, WHICH CONSIST OF HUMAN HEALTH SCIENCES AND ENVIRONMENTAL SCIENCES. THESE PROGRAMS INVOLVE THE PLACEMENT OF STUDIES TO OBTAIN INFORMATION ON THE RAW MATERIALS USED BY THE FRAGRANCE INDUSTRY FOR USE IN DETERMINING SAFETY. DATA IS EVALUATED BY AN INDEPENDENT EXPERT PANEL. INFORMATION AND RECOMMENDATIONS ARE PUBLISHED IN THE PEER REVIEWED SCIENTIFIC LITERATURE AND THEN PROVIDED TO THE INTERNATIONAL FRAGRANCE ASSOCIATION (IFRA) FOR THEIR USE IN DEVELOPING THE IFRA STANDARDS TO BE UTILIZED BY THE FRAGRANCE INDUSTRY TO GUARANTEE THE SAFE USE OF SUCH MATERIALS IN PRODUCTS TO BE DISTRIBUTED TO CONSUMERS.

Form 990, Part III, Line 4b:

RIFM'S SECOND LARGEST PROGRAM SERVICE IS THE MAINTENANCE OF THE RIFM DATABASE ESTABLISHED IN 1984. INFORMATION IN THIS DATABASE IS AVAILABLE TO ALL RIFM MEMBER ORGANIZATIONS AND ALSO TO INDUSTRY ASSOCIATIONS AND OTHER INTERESTED PARTIES. THERE ARE OVER 70,000 REFERENCES AND 7,000 MATERIALS IN THIS DATABASE WHICH IS CONTINUOUSLY EVOLVING AND EXPANDING WITH THE ADDITION OF NEW UPDATED INFORMATION. FURTHER DETAILS CONCERNING EACH OF RIFM'S 4 TOP PROGRAMS ARE CONTAINED IN RIFM'S 2019 ANNUAL REPORT WHICH IS DISTRIBUTED TO ALL RIFM MEMBERS AND ASSOCIATED INDUSTRY GROUPS AND ON REQUEST TO THE PUBLIC. MUCH OF THE INFORMATION CONTAINED IN THIS REPORT IS ALSO ACCESSIBLE ON THE RIFM WEBSITE.

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019
Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS INC	Employer identification number 22-1822067
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")

2 Political campaign activity expenditures (see instructions) ▶ \$ _____

3 Volunteer hours for political campaign activities (see instructions)

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... ▶ \$ _____

4 Did the filing organization file **Form 1120-POL** for this year? Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	No
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	Yes
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
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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 for instructions and the latest information.

OMB No. 1545-0047 2019 Open to Public Inspection

Name of the organization RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS INC

Employer identification number 22-1822067

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor/donor advisor notification.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, number of easements, acreage, and monitoring expenses.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	9,465,144	9,935,798	8,692,730	7,923,369	4,961,865
b Contributions					3,000,041
c Net investment earnings, gains, and losses	1,816,596	-410,041	1,298,787	819,976	10,445
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	62,604	60,613	55,719	50,615	48,982
g End of year balance	11,219,136	9,465,144	9,935,798	8,692,730	7,923,369

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

- a** Board designated or quasi-endowment ▶ 100.000 %
- 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)		No
3a(ii)		No
3b		

b If "Yes" on 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		72,254	72,254	0
d Equipment		577,466	558,376	19,090
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				19,090

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

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) DEFERRED RENT LIABILITY	4,892
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	4,892

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	8,613,341
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,372,218
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,372,218
3	Subtract line 2e from line 1	3	7,241,123
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	62,604
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	62,604
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	7,303,727

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

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

1	Total expenses and losses per audited financial statements	1	11,507,279
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	11,507,279
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	62,604
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	62,604
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	11,569,883

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Additional Data

Software ID:

Software Version:

EIN: 22-1822067

Name: RESEARCH INSTITUTE FOR FRAGRANCE
MATERIALS INC

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	THE INSTITUTE CURRENTLY MAINTAINS A BOARD DESIGNATED RESERVE FUND WHOSE PURPOSE IS TO PROVIDE LONG TERM SUPPORT FOR THE PROGRAMS OF THE INSTITUTE. THESE FUNDS ARE TO BE USED AT THE BOARD'S DISCRETION.

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	THE INSTITUTE RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY WHEN THEY ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE INSTITUTE HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. THE INSTITUTE IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR THE FISCAL PERIODS PRIOR TO 2016.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
RESEARCH INSTITUTE FOR FRAGRANCE
MATERIALS INC

Employer identification number
22-1822067

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 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
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	SEE PART V	170,200
3a Sub-total	0	0			170,200
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			170,200

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

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

Part 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

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.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3:	THE METHOD USED TO ACCOUNT FOR EXPENDITURES IS THE ACCRUAL METHOD

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3, COLUMN (E):	THE PROGRAM SERVICES ARE IN ACCORDANCE WITH THE ORGANIZATION'S MISSION AND WERE RELATED TO A COSMETICS EUROPE PROJECT TO CONDUCT EXPOSURE ANALYSIS TO PERSONAL CARE PRODUCTS FOR INFANTS/BABIES.

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

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 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
RESEARCH INSTITUTE FOR FRAGRANCE
MATERIALS INC

Employer identification number
22-1822067

Part I Questions Regarding Compensation

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

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	ACCORDING TO AN EMPLOYMENT AGREEMENT, PRESIDENT DR. JAMES ROMINE RECEIVED A TAXABLE HOUSING ALLOWANCE IN 2019 IN THE AMOUNT OF \$30,000. HOUSING ALLOWANCE IS PROVIDED TO THE PRESIDENT TO REIMBURSE HIM FOR EXPENSES INCURRED IN CONNECTION WITH HOUSING NEARBY THE RIFM'S OFFICES. THIS AMOUNT IS REPORTED ON FORM 990, PART VII-A, COLUMN (D) AND ON SCH J, PART II, COLUMN B(III) AS TAXABLE COMPENSATION.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2019

Open to Public Inspection

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 for the latest information.

Department of the Treasury

Name of the organization

RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS INC

Employer identification number

22-1822067

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THERE ARE THREE (3) MEMBERSHIP CATEGORIES: (A)ACTIVE MEMBERSHIP: ACTIVE MEMBERS SHALL BE EITHER FRAGRANCE ACTIVE MEMBERS OR CONSUMER PRODUCT ACTIVE MEMBERS. FRAGRANCE INGREDIENT ACTIVE MEMBERS SHALL BE LIMITED TO THOSE PERSONS, FIRMS, CORPORATIONS AND DIVISIONS OF THE CORPORATIONS PRIMARILY ENGAGED IN THE MANUFACTURE AND/OR SALE AND DISTRIBUTION OF FRAGRANCES OR FRAGRANCE INGREDIENTS AT OTHER THAN THE RETAIL LEVEL. CONSUMER PRODUCT ACTIVE MEMBERS SHALL BE LIMITED TO THOSE PERSONS, FIRMS, CORPORATIONS AND DIVISIONS OF THE CORPORATIONS PRIMARILY ENGAGED IN THE PURCHASE OF FRAGRANCES AND FRAGRANCE INGREDIENTS FOR FURTHER MANUFACTURE INCLUDING INCORPORATION INTO CONSUMER PRODUCTS AT THE RETAIL LEVEL. (B)ASSOCIATE MEMBERSHIP SHALL INCLUDE PERSONS, FIRMS AND CORPORATIONS PRIMARILY ENGAGED AS BROKERS IN THE FRAGRANCE INDUSTRY. (C) SUPPORTING MEMBERSHIP SHALL INCLUDE PERSONS, FIRMS, CORPORATIONS AND DIVISIONS OF CORPORATIONS WHO WOULD QUALIFY AS CONSUMER PRODUCT ACTIVE MEMBERS, EXCEPT THAT REPRESENTATIVES OF SUCH SUPPORTING MEMBERS SHALL NOT BE ELIGIBLE TO SERVE ON THE CORPORATION'S BOARD OF DIRECTORS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	A MEETING OF THE MEMBERS OF THE CORPORATION FOR THE ELECTION OF DIRECTORS, OFFICERS, AND EXECUTIVE COMMITTEE, APPROVAL OF THE DUES SCHEDULE AND THE TRANSACTION OF ANY SUCH OTHER BUSINESS AS MAY PROPERLY COME BEFORE THE MEETING IS HELD ANNUALLY AT SUCH TIME AND PLACE AS DESIGNATED BY THE BOARD OF DIRECTORS. NOTICE OF SUCH MEETING IS PROVIDED TO EACH MEMBER NO LESS THAN 10 NOR MORE THAN 40 DAYS PRIOR TO THE DAY ON WHICH THE MEETING IS TO BE HELD. EACH ACTIVE AND SUPPORTING MEMBER CORPORATION IS ENTITLED TO ONE VOTE UPON EACH MATTER SUBMITTED TO A VOTE AT THE ANNUAL MEETING OF MEMBERS. AT ALL MEETINGS OF MEMBERS, A QUORUM FOR THE TRANSACTION OF BUSINESS REQUIRES THE PRESENCE, IN PERSON OR BY PROXY, OF ONE THIRD (1/3) OF ALL ACTIVE MEMBERS. AS SOON AS PRACTICABLE FOLLOWING EACH ANNUAL MEETING OF MEMBERS AN ORGANIZATIONAL MEETING OF THE NEWLY ELECTED BOARD OF DIRECTORS IS HELD.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE CORPORATE MEMBERS APPROVE THE CORPORATION'S DUES SCHEDULE AND ANY AMENDMENTS OR REVISIONS TO THE CORPORATION'S BY-LAWS AFTER THE GOVERNING BODY HAS PROPOSED ANY SUCH CHANGE. THE BYLAWS AND THE CERTIFICATE OF INCORPORATION OF THE CORPORATION MAY BE ALTERED, AMENDED OR REPEALED ONLY BY THE AFFIRMATIVE VOTE OF A MAJORITY OF THE ENTIRE BOARD OF DIRECTORS, AND RATIFICATION AND APPROVAL BY THE AFFIRMATIVE VOTE OF A MAJORITY OF ALL MEMBERS ENTITLED TO VOTE AT A MEETING OF THE MEMBERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE RIFM FORM 990 IS PREPARED BY THE RIFM INDEPENDENT AUDITORS UTILIZING DATA COMPILED DURING THEIR ANNUAL CERTIFIED AUDIT AND INCLUDED DISCUSSIONS WITH RIFM STAFF AND THE RIFM TREASURER. A DRAFT OF THE FORM 990 IS SUBMITTED TO RIFM MANAGEMENT, RIFM TREASURER AND MEMBERS OF THE RIFM EXECUTIVE COMMITTEE FOR THEIR REVIEW AFTER WHICH A MEETING WITH THE AUDITORS MAY BE REQUESTED TO FURTHER REVIEW THE FORM 990 AND/OR RESPOND TO ANY QUESTIONS FROM THE RIFM BOARD OR EXECUTIVE COMMITTEE. A COMPLETE COPY OF THE FORM 990 WAS PROVIDED TO EACH VOTING MEMBER OF THE ORGANIZATION'S GOVERNING BODY BEFORE FILING THE FORM.

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>FORM 990, PART VI, SECTION B, LINE 12C</p>	<p>ALL BOARD MEMBERS AND OFFICERS, INCLUDING THE PRESIDENT, ARE REQUIRED TO SIGN, AND ALL EMPLOYEES ARE REQUIRED TO ABIDE BY, A CONFLICT OF INTEREST POLICY. LEGAL COUNSEL REQUESTS THAT ANY BOARD MEMBER, OFFICER AND KEY EMPLOYEE SPEAK TO HIM IN CONFIDENCE IF HE/SHE BELIEVES HE/SHE MAY HAVE ANY CONFLICT OF INTEREST. ADDITIONALLY, ALL BOARD MEMBERS, OFFICERS, INCLUDING THE PRESIDENT MUST SIGN A CODE OF ETHICS AND CONDUCT. ALL MEMBERS OF THE RIFM BOARD OF DIRECTORS RECEIVE COPIES OF THE RIFM BYLAWS, AS WELL AS RIFM'S POLICIES AND GUIDELINE MANUAL, UPON ELECTION TO THE RIFM BOARD. THE FOLLOWING SET FORTH THE CONFLICT OF INTEREST POLICY ("POLICY") OF THE RESEARCH INSTITUTE FOR FRAGRANCE MATERIALS, INC. ("RIFM"). APPLICATION OF POLICY: THIS POLICY APPLIES TO MEMBERS OF THE RIFM BOARD OF DIRECTORS, AS WELL AS RIFM OFFICERS, KEY EMPLOYEES AND STAFF MEMBERS THROUGH THE PRESIDENT. THE RIFM PRESIDENT SHALL BE RESPONSIBLE FOR ENSURING THAT ALL RIFM STAFF MEMBERS ARE AWARE OF AND PERFORM THEIR RESPONSIBILITIES CONSISTENT WITH THIS POLICY. CONTINUING OBLIGATIONS TO COMPLY WITH POLICY: EACH DIRECTOR, OFFICER AND KEY EMPLOYEE HAS A CONTINUING RESPONSIBILITY TO COMPLY WITH THE REQUIREMENTS OF THIS POLICY, RIFM BOARD MEMBERS HAVE A FIDUCIARY DUTY TO CONDUCT THEMSELVES WITHOUT CONFLICT OF INTEREST WITH RESPECT TO RIFM AND SHALL SUBORDINATE PERSONAL, BUSINESS, THIRD PARTY AND OTHER INTERESTS TO THE WELFARE AND BEST INTERESTS OF RIFM. DEFINITION OF CONFLICT OF INTEREST: THE BOARD OF DIRECTORS, OFFICERS, KEY EMPLOYEES AND RIFM STAFF MEMBERS HAVE AN OBLIGATION TO AVOID ANY ACTUAL, POTENTIAL OR PERCEIVED CONFLICT OF INTEREST (COLLECTIVELY "CONFLICT OF INTEREST"). SPECIFICALLY, RIFM DIRECTORS AND STAFF MEMBERS OWE A DUTY OF LOYALTY TO RIFM WHICH REQUIRES THAT IN SERVING RIFM THEY ACT SOLELY IN THE INTERESTS OF RIFM. DIRECTORS AND STAFF MEMBERS CANNOT USE THEIR POSITIONS, AS WELL AS ANY NON-PUBLIC INFORMATION THEY HAVE OBTAINED REGARDING RIFM OR ITS PROGRAMS, TO SECURE A FINANCIAL OR OTHER BENEFIT FOR THEMSELVES, THEIR RELATIVES, A RIFM MEMBER, INCLUDING A DIRECTOR'S EMPLOYER, OR ANY OTHER THIRD PARTY (HEREINAFTER "FINANCIAL OR OTHER BENEFIT"). DISCLOSURE OF CONFLICT OF INTEREST: A CONFLICT OF INTEREST OCCURS WHEN A RIFM DIRECTOR, OFFICER, KEY EMPLOYEE OR STAFF MEMBER IS IN A POSITION TO INFLUENCE A DECISION THAT MAY RESULT IN A FINANCIAL OR OTHER BENEFIT AS A RESULT OF RIFM'S BUSINESS DEALINGS. PRIOR TO THE START OF ANY NEGOTIATIONS, DISCUSSIONS OR CONSIDERATIONS FOR FUNDING OF A PROGRAM BY THE BOARD, INCLUDING THE DEVELOPMENT OF RIFM'S ANNUAL BUDGET, DIRECTORS, OFFICERS, KEY EMPLOYEES AND STAFF MEMBERS ARE EXPECTED TO FULLY DISCLOSE TO THE BEST OF THEIR KNOWLEDGE, INFORMATION AND BELIEF ANY INTEREST IN A PROPOSED PROGRAM, PROJECT OR TRANSACTION BY PROVIDING SUCH INFORMATION TO RIFM'S GENERAL COUNSEL. IN MATTERS REQUIRING PRIOR APPROVAL OF THE BOARD OF DIRECTORS, RIFM'S GENERAL COUNSEL SHALL INFORM THE BOARD OF THIS DISCLOSURE REPORT BEFORE ITS CONSIDERATION OF THE TOPIC AT</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>ISSUE. POTENTIAL CONFLICT OF INTEREST: NO PRESUMPTIONS ARE CREATED BY THE MERE EXISTENCE OF A POTENTIAL CONFLICT OF INTEREST. IF A RIFM DIRECTOR, OFFICER, KEY EMPLOYEE OR STAFF MEMBER IDENTIFIES A POTENTIAL CONFLICT (E.G., OWNERSHIP INTEREST IN A PARTY TO A TRANSACTIONS INVOLVING RIFM, OR INFLUENCE OVER TRANSACTIONS INVOLVING PURCHASES, CONTRACTS, OR LEASES) , IT IS IMPERATIVE THAT HE OR SHE DISCLOSE SUCH CONFLICT OF INTEREST TO RIFM'S GENERAL COUNSEL AS SOON AS POSSIBLE SO THAT SAFEGUARDS CAN BE ESTABLISHED TO PROTECT ALL PARTIES. ANY POTENTIAL CONFLICTS SHALL BE REVIEWED BY RIFM'S GENERAL COUNSEL WITH REFERENCE TO THIS POLICY. GUIDELINES GOVERNING CONSIDERATION OF TRANSACTIONS INVOLVING CONFLICTS OF INTEREST: ANY DIRECTOR WHO IS THE SUBJECT OF A CONFLICT OF INTEREST SHALL NOT BE IN ATTENDANCE AT A BOARD OR COMMITTEE MEETING WHEN THE CONFLICT OF INTEREST IS BEING DISCUSSED OR VOTED ON. A DIRECTOR, OFFICER, KEY EMPLOYEE OR RIFM STAFF MEMBER WHO IS THE SUBJECT OF A CONFLICT OF INTEREST IS PROHIBITED FROM ENGAGING IN ANY ACTIVITY THAT MIGHT IMPROPERLY INFLUENCE THE BOARD OF DIRECTORS. THE EXISTENCE AND THE RESOLUTION OF A CONFLICT OF INTEREST SHALL BE DOCUMENTED IN RIFM'S RECORDS, INCLUDING MINUTES OF BOARD AND COMMITTEE MEETINGS. ANNUAL CONFIRMATION OF OBLIGATIONS: ON AN ANNUAL BASIS, EACH DIRECTOR AND THE PRESIDENT ARE REQUIRED TO (I) SIGN THIS STATEMENT DEMONSTRATING THEIR AWARENESS, UNDERSTANDING AND AGREEMENT TO ABIDE BY RIFM'S CONFLICT OF INTEREST POLICY, AND (II) DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>TO DETERMINE COMPENSATION FOR THE RIFM PRESIDENT, THE RIFM USES A COMPARISON OF COMPENSATION BEING PAID FOR LIKE" POSITIONS IN OTHER SIMILAR ASSOCIATIONS AND COMMERCIAL COMPANIES IN THE NORTHEASTERN US BY REVIEWING FORM 990'S OF OTHER ORGANIZATIONS AND COMPENSATION SURVEYS AND STUDIES. COMPENSATION IS DETERMINED IN CONJUNCTION WITH ANNUAL DISCUSSIONS AMONG THE RIFM PRESIDENT, CHAIRMAN OF THE BOARD AND RIFM TREASURER AND IS BASED ON A REVIEW OF ACCOMPLISHMENTS AND GOALS ACHIEVED DURING THE CALENDAR YEAR. COMPENSATION IS THEN AGREED UPON AND AUTHORIZED BY THE RIFM CHAIRMAN AND TREASURER. THE FULL RIFM BOARD OF DIRECTORS PARTICIPATES IN SUCH DISCUSSIONS. ANY DECISION IS RECORDED IN THE MINUTES OF THE BOARD OF DIRECTORS MEETINGS AND THIS PROCESS WAS LAST UNDERTAKEN IN 2019. THE COMPENSATION WAS A MARKET RANGE BASED ON THE RECRUITERS EXPERIENCE AND THE FINAL COMPENSATION BASED ON NEGOTIATIONS BETWEEN THE BOARD OF DIRECTORS AND THE RECRUITER. PERFORMANCE REVIEWS FOR RIFM TOP MANAGEMENT OFFICIALS ARE CONDUCTED ANNUALLY. EACH STAFF MEMBER MEETS WITH THEIR SUPERVISOR AND PREPARES THEIR FORMAL PERFORMANCE REVIEW INCLUDING THE FORMULATION OF GOALS CONSISTENT WITH BOARD GOVERNANCE AND INDUSTRY COMMITTEE REQUESTS. GOALS ARE MODIFIED DURING THE YEAR BASED ON PRIORITIES. OTHER ITEMS INCLUDED IN THE ANNUAL PERFORMANCE REVIEW INCLUDE KEY JOB RESPONSIBILITIES, PREVIOUS YEAR'S GOALS AND REVIEW, CURRENT YEAR'S GOALS, AREAS OF INTEREST AND DEVELOPMENT, SUPERVISOR'S COMMENTS. THE RIFM PRESIDENT THEN REVIEWS ALL STAFF FORMS AND ADDS HIS OWN COMMENTS. ALSO INCLUDED IN DISCUSSIONS ARE AREAS FOR POTENTIAL DEVELOPMENT FOR PERSONAL GROWTH. SPECIFIC STAFF/SUPERVISOR RECOMMENDATIONS ARE TAILORED TO THE INDIVIDUAL AND CAN REPRESENT FORMAL COURSE WORK, ADDITIONAL RESPONSIBILITIES, SPECIFIC SKILL STRENGTHENING AND ONE-ON-ONE COACHING. THE PERCENTAGE OF INCREASE GRANTED IS DETERMINED FROM THE FOLLOWING FACTORS: - AVERAGE PERCENTAGE OF INCREASE BEING GRANTED BY THE FRAGRANCE INDUSTRY TO THEIR EMPLOYEES; - EACH POSITION HAS A FORMAL JOB DESCRIPTION. - ALL POSITIONS ARE ASSIGNED A "SALARY RANGE" WITH STEPS MARKED AS BEGINNING, MID-POINT AND TOP BASED ON THE EXPERIENCE LEVEL OF THE INDIVIDUAL IN THAT POSITION. CONSIDERATION IS GIVEN TO ANY CHANGE IN AN EMPLOYEE'S "SKILL LEVEL" AT THE TIME OF THEIR PERFORMANCE REVIEW.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE INSTITUTE MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON REQUEST VIA EMAIL, US MAIL OR INSPECTION IN OFFICE WITH AN APPOINTMENT.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 2C:	RIFM HAS NOT CHANGED ITS OVERSIGHT PROCESS OR SELECTION PROCESS IN 2019 AND STILL ABIDES BY THE SAME PROCESSES AS IN THE PRIOR YEAR.