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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 07-01-2019 , and ending 06-30-2020

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

C Name of organization
AMERICAN COLLEGE OF SURGEONS

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
633 N SAINT CLAIR STREET

City or town, state or province, country, and ZIP or foreign postal code
CHICAGO, IL 60611

D Employer identification number
36-2192800

E Telephone number
(312) 202-5000

G Gross receipts $ 364,372,857

F Name and address of principal officer:
J WAYNE MEREDITH
633 N SAINT CLAIR STREET
CHICAGO, IL 60611

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) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.FACS.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1912

M State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE PRIMARY EXEMPT PURPOSE IS TO IMPROVE THE QUALITY OF CARE OF THE SURGICAL (CONTINUED IN SCH O) PATIENT THROUGH EDUCATION AND RESEARCH.

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**	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	22
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	**5**	481
6	Total number of volunteers (estimate if necessary)	**6**	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	-724,197
b	Net unrelated business taxable income from Form 990-T, line 39	**7b**	21,866

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	20,575,965	24,490,356
9	Program service revenue (Part VIII, line 2g)	85,122,799	87,977,910
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,375,219	17,326,149
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,315,517	4,767,564
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	121,389,500	134,561,979
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,492,093	1,623,765
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)	60,773,604	66,923,897
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶789,338		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	57,537,443	55,907,721
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	119,803,140	124,455,383
19	Revenue less expenses. Subtract line 18 from line 12	1,586,360	10,106,596

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	625,589,543	595,958,812
21	Total liabilities (Part X, line 26)	239,998,738	244,385,105
22	Net assets or fund balances. Subtract line 21 from line 20	385,590,805	351,573,707

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

****** 2021-05-17
Signature of officer Date

GAY L VINCENT CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P00666837

Firm's name ▶ GRANT THORNTON LLP — Firm's EIN ▶ 36-6055558

Firm's address ▶ 171 N CLARK ST SUITE 200
CHICAGO, IL 60601 — Phone no. (312) 856-0200

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

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:

THE AMERICAN COLLEGE OF SURGEONS IS DEDICATED TO IMPROVING THE CARE OF THE SURGICAL PATIENT AND TO SAFEGUARDING STANDARDS OF CARE IN AN OPTIMAL AND ETHICAL PRACTICE ENVIRONMENT.

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 $ 48,048,536 including grants of $ 128,646) (Revenue $ 72,036,693)

See Additional Data

4b (Code:) (Expenses $ 18,607,662 including grants of $ 27,000) (Revenue $ 11,747,273)

See Additional Data

4c (Code:) (Expenses $ 7,663,794 including grants of $ 1,393,119) (Revenue $ 549,856)

See Additional Data

(Code:) (Expenses $ 13,739,882 including grants of $ 75,000) (Revenue $ 933,910)

(CONTINUED FROM PART III)DIVISION OF ADVOCACY AND HEALTH POLICY (DAHP) - THE PURPOSE OF THE HEALTH POLICY AND ADVOCACY GROUP IS TO IDENTIFY PUBLIC POLICY ISSUES AND CONCERNS AFFECTING SURGEONS AND THEIR PATIENTS. DURING 2019 THE ACS DAHP PURSUED DIFFERENT ACTIONS SUCH AS: EXPRESSING CONCERN REGARDING PHYSICIAN PAYMENT CUTS; SUPPORTED BIPARTISAN LEGISLATION ADDRESSING SURPRISE/, TESTIFIED ON MACRA IMPLEMENTATION, AND COHOSTED A CAPITOL HILL BRIEFING ON UNANTICIPATED BILLING. IN ADDITION, THE STOP THE BLEED TRAINING PROVIDED BY ACS TO NUMEROUS MEMBERS OF CONGRESS AND THEIR STAFFS LED TO BIPARTISAN LEGISLATIONS BEING INTRODUCED IN THE US HOUSE OF REPRESENTATIVES THAT WOULD INCREASE THE NUMBER OF BLEEDING CONTROL KITS AND TRAINING COURSES AVAILABLE IN THE US.

4d Other program services (Describe in Schedule O.)
(Expenses $ 13,739,882 including grants of $ 75,000) (Revenue $ 933,910)

4e **Total program service expenses ▶** 88,059,874

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		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*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16	Yes	
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	707		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

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 **2a** 481				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	**2b**	Yes		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	**3a**	Yes		
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	**3b**	Yes		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	**4a**	Yes		
b	If "Yes," enter the name of the foreign country: ▶CA , UK See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	**6a**			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			No
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . **10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**				
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders **11a**				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. **12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note.** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**				
c	Enter the amount of reserves on hand **13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	**14b**			
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? . . . . . If "Yes," see instructions and file Form 4720, Schedule N.	**15**	Yes		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . If "Yes," complete Form 4720, Schedule O.	**16**			No

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	24		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶ IL

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.

☐ 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:
▶GAY L VINCENT 633 N SAINT CLAIR STREET CHICAGO, IL 60611 (312) 202-5000

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			
See Additional Data Table										

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			
See Additional Data Table										
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								7,449,622	0	3,406,366

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 ▶ 133

			Yes	No
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*	**3**		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? *If "Yes," complete Schedule J for such individual*	**4**	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? *If "Yes," complete Schedule J for such person*	**5**		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
CLUNE CONSTRUCTION INC 10 SOUTH RIVERSIDE PLAZA STE 2200 CHICAGO, IL 60606	CONSTRUCTION	14,509,111
IQVIA RDS INC 4820 EMPEROR BLVD DURHAM, NC 27703	CONSULTING	10,072,036
PSAV PRESENTATION SERVICES 5100 N RIVER ROAD SUITE 300 SCHILLER PARK, IL 60176	TECHNOLOGY	1,361,874
SKIDMORE OWINGS & MERRILL LLP 224 S MICHIGAN AVENUE STE 1000 CHICAGO, IL 60604	ARCHITECTURE & INTERIOR DESIGN	1,291,747
CMGRP INC PO BOX 74008263 CHICAGO, IL 60674	PUBLIC RELATIONS	885,626

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 ▶ 38

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	1,609,721			
	c Fundraising events	1c				
	d Related organizations	1d	19,909,467			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,971,168			
	g Noncash contributions included in lines 1a - 1f: $	1g	391,048			
	h **Total.** Add lines 1a-1f		24,490,356			
Program Service Revenue		Business Code				
	2a RESEARCH & OPTIMAL PAT	611600	72,036,693	72,036,693		
	b EDUCATION	611600	11,765,029	11,747,273	17,756	
	c ASSOCIATION MANAGEMENT	561000	2,692,422			2,692,422
	d INTEGRATED COMMUNICATI	900099	933,910	933,910		
	e MEMBER SERVICES	611600	549,856	549,856		
	f All other program service revenue.					
	g **Total.** Add lines 2a–2f		87,977,910			
	3 Investment income (including dividends, interest, and other similar amounts)		4,326,585		-341,520	4,668,105
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		1,013,979			1,013,979
		(i) Real	(ii) Personal			
	6a Gross rents	16,721,981				
	b Less: rental expenses	14,061,329				
	c Rental income or (loss)	2,660,652				
	d Net rental income or (loss)			2,660,652	-715,944	3,376,596
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	228,749,113				
	b Less: cost or other basis and sales expenses	213,179,589	2,569,960			
	c Gain or (loss)	15,569,524	-2,569,960			
	d Net gain or (loss)			12,999,564	3,710	12,995,854
Other Revenue	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 COMMISSIONS	900099	367,839			367,839
	b 20F CONFERENCE FACILIT	532000	295,114		295,114	
	c MURPHY AUDITIORIUM	532000	191,131			191,131
	d All other revenue		238,849		16,687	222,162
	e **Total.** Add lines 11a–11d		1,092,933			
	12 **Total revenue.** See instructions		134,561,979	85,267,732	-724,197	25,528,088

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	217,000	217,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,140,185	1,140,185		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	266,580	266,580		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	6,357,180	4,318,536	1,978,656	59,988
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	40,776,978	27,775,366	12,625,739	375,873
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	8,938,567	6,088,521	2,767,651	82,395
9 Other employee benefits	7,882,099	5,368,954	2,440,490	72,655
10 Payroll taxes	2,969,073	2,022,389	919,315	27,369
11 Fees for services (non-employees):				
a Management				
b Legal	349,326	220,266	129,060	
c Accounting	242,658		242,658	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,917,347		1,917,347	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	7,129,614	6,684,064	422,922	22,628
12 Advertising and promotion	1,917,191	1,843,208	53,020	20,963
13 Office expenses	7,645,171	6,699,332	900,630	45,209
14 Information technology	16,249,780	13,810,734	2,421,157	17,889
15 Royalties	30,154	29,220	934	
16 Occupancy	2,302,793	498,177	1,804,616	
17 Travel	3,981,243	3,363,700	584,364	33,179
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,448,907	6,932,868	484,849	31,190
20 Interest	875,588		875,588	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,173,351		4,173,351	
23 Insurance	465,932	47,900	418,032	
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 MEDICAL SUPPLIES	528,976	528,954	22	
b INCOME TAX	300,000		300,000	
c DUES AND FEES	183,817	38,047	145,770	
d BAD DEBT	165,873	165,873		
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	124,455,383	88,059,874	35,606,171	789,338
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).				

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		5,032,064	1	3,650,218
	2	Savings and temporary cash investments		0	2	0
	3	Pledges and grants receivable, net		2,073,211	3	1,729,503
	4	Accounts receivable, net		27,405,275	4	36,518,120
	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		0	5	0
	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)		0	6	0
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		21,103,473	9	15,370,252
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 203,307,756			
	b	Less: accumulated depreciation	10b 55,977,217	127,834,292	10c	147,330,539
	11	Investments—publicly traded securities		153,103,674	11	131,663,465
	12	Investments—other securities. See Part IV, line 11		285,195,293	12	255,348,886
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		3,842,261	15	4,347,829
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		625,589,543	16	595,958,812
Liabilities	17	Accounts payable and accrued expenses		60,720,341	17	75,598,518
	18	Grants payable		0	18	0
	19	Deferred revenue		42,698,033	19	38,252,767
	20	Tax-exempt bond liabilities		18,107,000	20	15,907,000
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		98,875,000	23	97,375,000
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		19,598,364	25	17,251,820
	26	**Total liabilities.** Add lines 17 through 25		239,998,738	26	244,385,105
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		349,703,422	27	316,944,139
	28	Net assets with donor restrictions		35,887,383	28	34,629,568
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ 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		385,590,805	32	351,573,707
	33	Total liabilities and net assets/fund balances		625,589,543	33	595,958,812

Part XI Reconcilliation 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	134,561,979
2	Total expenses (must equal Part IX, column (A), line 25)	2	124,455,383
3	Revenue less expenses. Subtract line 2 from line 1	3	10,106,596
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	385,590,805
5	Net unrealized gains (losses) on investments	5	-33,184,887
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	-10,938,807
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	351,573,707

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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?	2a		No
	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?	2b	Yes	
	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?	2c	Yes	
	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?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

Form 990, Part III, Line 4a:

THE MISSION OF THE ACS DIVISION OF RESEARCH AND OPTIMAL PATIENT CARE (DROPC) IS TO IMPROVE THE QUALITY OF SURGICAL CARE BY ENABLING ALL SURGEONS TO APPLY THE BEST SCIENTIFIC EVIDENCE AVAILABLE IN ALL ASPECTS OF THEIR DAILY PRACTICE WITH RESPECT, COMPASSION, AND DIGNITY FOR ALL PATIENTS. THE DROPC PROMOTES THE PRACTICE OF EVIDENCE-BASED SURGERY BY DEVELOPING NEW KNOWLEDGE THROUGH BASIC AND CLINICAL RESEARCH, THE SETTING AND VERIFICATION OF STANDARDS, DEVELOPMENT OF BEST PRACTICES AND GUIDELINES, EDUCATIONAL ACTIVITIES, AND THE COLLECTION AND MEASUREMENT OF OUTCOMES. (CONTINUED IN SCH O) THE DROPC IS COMPRISED OF THREE FOCUS AREAS:1. CANCER - THE COMMISSION ON CANCER (COC) IS A CONSORTIUM OF PROFESSIONAL ORGANIZATIONS DEDICATED TO IMPROVING SURVIVAL AND QUALITY OF LIFE FOR CANCER PATIENTS THROUGH STANDARD-SETTING, PREVENTION, RESEARCH, EDUCATION, AND THE MONITORING OF COMPREHENSIVE QUALITY CARE. THE COC ACCREDITATION PROGRAM SETS STANDARDS FOR QUALITY, MULTIDISCIPLINARY CANCER CARE DELIVERED IN MORE THAN 1,500 HOSPITAL SETTINGS IN THE UNITED STATES AND PUERTO RICO. OTHER COC PROGRAMS INCLUDE THE CANCER PHYSICIAN LIAISON PROGRAM, THE NATIONAL ACCREDITATION PROGRAM FOR BREAST CENTERS, THE NATIONAL ACCREDITATION PROGRAM FOR RECTAL CANCER, AND THE NATIONAL CANCER DATABASE.2. TRAUMA - THE COMMITTEE ON TRAUMA (COT) AND THE TRAUMA PROGRAMS STAFF OVERSEE AND SUPPORT VARIOUS DIDACTIC AND EXPERIENTIAL TRAUMA COURSES, THE NATIONAL TRAUMA REGISTRY, THE NATIONAL TRAUMA DATA BANK, THE STOP THE BLEED AWARENESS CAMPAIGN, THE VERIFICATION/CONSULTATION PROGRAM FOR HOSPITALS, THE TRAUMA SYSTEM CONSULTATION PROGRAM, AND REGIONAL TRAUMA ORGANIZATION OF STATE/PROVINCIAL ACTIVITIES. THE COT IS ALSO ACTIVE IN PRE-HOSPITAL TRAUMA CARE, INJURY PREVENTION AND CONTROL, PERFORMANCE IMPROVEMENT AND PATIENT SAFETY, RURAL TRAUMA, DISASTER MANAGEMENT, AND OUTCOMES STUDIES.(CONTINUED FROM PART III)3. CONTINUOUS QUALITY IMPROVEMENT (CQI) - THE DROPC'S CONTINUOUS QUALITY IMPROVEMENT (QI) PROGRAMS PROVIDE THE INFRASTRUCTURE FOR SEVERAL QI PROGRAMS, AS WELL AS FOR CONDUCTING HEALTH SERVICES RESEARCH, CLINICAL RESEARCH, LABORATORY RESEARCH, META-ANALYSES, CLINICAL TRIALS, OUTCOME STUDIES, RESEARCH HYPOTHESIS GENERATION, AND THE DEVELOPMENT OF EVIDENCE-BASED PRACTICE GUIDELINES. THE MAJOR QI PROGRAMS WITHIN CQI INCLUDE THE ACS NATIONAL SURGICAL QUALITY IMPROVEMENT PROGRAM (ACS NSQIP) AND THE ACS BARIATRIC SURGERY CENTER NETWORK (ACS BSCN).

Form 990, Part III, Line 4b:

EDUCATIONAL PROGRAMS - THE COLLEGE'S EDUCATIONAL PROGRAMS HELP MEET THE NEEDS OF SURGEONS, SURGERY RESIDENTS, MEDICAL STUDENTS AND PATIENTS. THE PROGRAMS PROVIDE SURGEONS WITH OPPORTUNITIES FOR MAINTENANCE OF CERTIFICATION, FOR LIFELONG LEARNING, AND FOR MEETING THE CORE COMPETENCIES. IN ADDITION TO PROVIDING CONTINUING MEDICAL EDUCATION ACTIVITIES, THE DIVISION OF EDUCATION HAS DEVELOPED PATIENT EDUCATIONAL MATERIALS RELATIVE TO SURGICAL CARE. DIVISION EFFORTS INCLUDE STAFFING NUMEROUS EDUCATION COMMITTEES AND THE FOLLOWING PROGRAMS: (CONTINUED IN SCHEDULE O)(CONTINUED FROM PART III)THE ACS CLINICAL CONGRESS IS AN ANNUAL EDUCATIONAL CONFERENCE FOR SURGEONS, INCLUDING FOUR DAYS OF LECTURES, PANEL SESSIONS, POSTGRADUATE COURSES, PRESENTATIONS OF SCIENTIFIC PAPERS AND RESEARCH, VIDEO-BASED EDUCATION SESSIONS, AND OTHER EDUCATIONAL ACTIVITIES. IN OCTOBER 2019, ATTENDANCE AT THE CLINICAL CONGRESS INCLUDED OVER 8,500 DOMESTIC AND INTERNATIONAL SURGEONS.THE PUBLICATION, SELECTED READINGS IN GENERAL SURGERY (SRGS), PROVIDES A BROAD, TOPIC-ORIENTED ANALYSIS OF THE CURRENT SURGICAL LITERATURE AND IS AVAILABLE IN PRINT, ONLINE AND CD-ROM FORMATS. SRGS REVIEWS THE ENTIRE SPECIALTY OF SURGERY EVERY TWO TO THREE YEARS FOR SURGERY RESIDENTS AND PRACTICING SURGEONS, AND HAS APPROXIMATELY 2,800 - 3,000 SUBSCRIBERS. THE WEB-BASED PROGRAM ENTITLED FUNDAMENTALS OF LAPAROSCOPIC SURGERY (FLS) IS A JOINT PROGRAM OF THE AMERICAN COLLEGE OF SURGEONS AND THE SOCIETY OF AMERICAN GASTROINTESTINAL AND ENDOSCOPIC SURGEONS (SAGES). FLS IS A COMPREHENSIVE EDUCATION MODULE DESIGNED TO TEACH AND ASSESS PROFICIENCY IN THE DOMAINS OF PHYSIOLOGY, FUNDAMENTAL KNOWLEDGE, AND TECHNICAL SKILLS REQUIRED FOR BASIC LAPAROSCOPIC SURGERY.

Form 990, Part III, Line 4c:

THE COLLEGE HAS A MEMBER SERVICES DIVISION. THROUGH MEMBER SERVICES, THE COLLEGE CONTINUES TO REMAIN A MAJOR PROFESSIONAL ASSOCIATION, WITH OVER 80,000 MEMBERS. THE DIVERSE MEMBERSHIP REPRESENTS ALL SURGICAL SPECIALISTS, AND MEMBER SURGEONS ARE PROVIDED WITH PROGRAMS AND SERVICES THAT HELP THEM ADAPT TO A CHANGING HEALTH CARE ENVIRONMENT. THE DIVISION EVALUATES ALL APPLICATIONS FOR FELLOWSHIP BASED UPON DEFINED FELLOWSHIP REQUIREMENTS FOR PRACTICING SURGEONS, AS WELL AS ADMITS ASSOCIATE FELLOW, RESIDENT, MEDICAL STUDENT AND AFFILIATE MEMBERS. (CONTINUED IN SCH O)(CONTINUED FROM PART III)THE DIVISION ALSO STAFFS SEVERAL COMMITTEES INCLUDING THE INTERNATIONAL RELATIONS COMMITTEE, SCHOLARSHIPS COMMITTEE, AND 13 SURGICAL SPECIALTY ADVISORY COUNCILS. THE DIVISION SUPPORTS THE 289 BOARD OF GOVERNORS WHO ADVISE AND COUNCIL THE BOARD OF REGENTS, AND SUPPORTS THE ACTIVITIES OF OVER 100 DOMESTIC AND INTERNATIONAL CHAPTERS.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DAVID B HOYT EXECUTIVE DIRECTOR	38.00 2.00			X				1,165,762	0	415,160
AJIT K SACHDEVA DIRECTOR OF EDUCATION	40.00 0.00				X			728,517	0	435,293
CLIFFORD KO DIRECTOR OF RESEARCH	40.00 0.00				X			766,019	0	230,385
PATRICIA L TURNER DIRECTOR OF MEMBER SERVICES	40.00 0.00				X			714,782	0	239,536
GAY L VINCENT CFO	38.00 2.00			X				533,036	0	413,901
FRANK G OPELKA MEDICAL DIRECTOR	40.00 0.00					X		618,575	0	250,487
PATRICK V BAILEY MEDICAL DIRECTOR	40.00 0.00					X		633,257	0	229,498
WILFRED CHAPLEAU PROGRAM DIRECTOR	40.00 0.00					X		255,371	0	419,416
LEWIS FLINT EDITOR OF SELECTED READING	40.00 0.00					X		502,060	0	153,169
MICHELLE MCGOVERN DIRECTOR OF HUMAN RESOURCES	40.00 0.00					X		433,071	0	190,442

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CHRISTIAN SHALIGAN DIRECTOR OF ADVOCACY AND HP	40.00 0.00				X			393,589	0	222,170
LYNN KAHN DIRECTOR OF COM (THRU 06/19)	40.00 0.00				X			325,824	0	206,909
TIMOTHY J EBERLEIN DIRECTOR	39.00 1.00	X						150,000	0	0
LENWORTH M JACOBS DIRECTOR	39.00 1.00	X						111,889	0	0
TYLER G HUGHES SECRETARY (BEG 10/19)	39.00 1.00			X				100,250	0	0
JOHN A WEIGELT FIRST VICE PRESIDENT (BEG 10/19)	1.00 1.00			X				17,500	0	0
STEVEN C STAIN DIRECTOR (BEG 10/19)	1.00 1.00	X						120	0	0
MICHAEL J ZINNER DIRECTOR (THRU 10/19)	1.00 1.00	X						0	0	0
LENA M NAPOLITANO DIRECTOR	1.00 1.00	X						0	0	0
KENNETH W SHARP DIRECTOR	1.00 1.00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN LD ATKINSON DIRECTOR	1.00 1.00	X						0	0	0
LINDA G PHILLIPS DIRECTOR	1.00 1.00	X						0	0	0
JAMES W GIGANTELLI DIRECTOR	1.00 1.00	X						0	0	0
JAMES K ELSEY DIRECTOR (BEG 10/19)	1.00 1.00	X						0	0	0
JAMES C DENNENY III DIRECTOR	1.00 1.00	X						0	0	0
HENRI R FORD DIRECTOR	1.00 1.00	X						0	0	0
STEVEN D WEXNER DIRECTOR	1.00 1.00	X						0	0	0
GARY L TIMMERMAN DIRECTOR	1.00 1.00	X						0	0	0
FABRIZIO MICHELASSI DIRECTOR	1.00 1.00	X						0	0	0
ENRIQUE HERNANDEZ DIRECTOR	1.00 1.00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DOUGLAS E WOOD DIRECTOR	1.00 1.00	X						0	0	0
DIANA L FARMER DIRECTOR (BEG 10/19)	1.00 1.00	X						0	0	0
BJ HANCOCK DIRECTOR	1.00 1.00	X						0	0	0
ANTON N SIDAWY DIRECTOR	1.00 1.00	X						0	0	0
ANTHONY ATALA DIRECTOR	1.00 1.00	X						0	0	0
MARGARET M DUNN DIRECTOR (THRU 10/19)	1.00 1.00	X						0	0	0
L SCOTT LEVIN VICE CHAIR (BEG 10/19)	1.00 1.00	X		X				0	0	0
GERALD M FRIED DIRECTOR (BEG 10/19)	1.00 1.00	X		X				0	0	0
RONALD V MAIER ACS PRESIDENT (THRU 10/19)	1.00 2.00	X		X				0	0	0
VALERIE W RUSCH ACS PRESIDENT (BEG 10/19)	1.00 2.00	X		X				0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BETH H SUTTON CHAIR (BEG 10/19)	1.00 1.00	X		X				0	0	0
MARK C WEISSLER FIRST VICE PRESIDENT (THRU 10/19)	1.00 1.00			X				0	0	0
PHILIP R CAROPRESO SECOND VICE PRESIDENT (THRU 10/19)	1.00 1.00			X				0	0	0
EDWARD E CORNWELL III SECRETARY (THRU 10/19)	1.00 1.00			X				0	0	0
DON K NAKAYAMA TREASURER (BEG 10/19)	1.00 2.00			X				0	0	0
FORREST DEAN GRIFFEN SECOND VICE PRESIDENT (BEG 10/19)	1.00 1.00			X				0	0	0
WILLIAM G CIOFFI JR TREASURER (THRU 10/19)	1.00 2.00			X				0	0	0

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

▶ **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
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☑ An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . _____

g Provide the following information about the supported organization(s).

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). .						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4. .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2018 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	19,277,554	20,288,553	20,567,595	20,575,965	24,490,356	105,200,023
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	57,294,504	61,608,322	75,259,348	85,074,563	87,960,154	367,196,891
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	76,572,058	81,896,875	95,826,943	105,650,528	112,450,510	472,396,914
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	16,671,776	16,785,176	17,011,765	17,105,141	19,909,467	87,483,325
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.	922,694	464,106	530,107	297,423		2,214,330
c Add lines 7a and 7b. .	17,594,470	17,249,282	17,541,872	17,402,564	19,909,467	89,697,655
8 **Public support.** (Subtract line 7c from line 6.)						382,699,259

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6. . .	76,572,058	81,896,875	95,826,943	105,650,528	112,450,510	472,396,914
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .	15,019,276	14,529,150	14,182,602	14,614,141	14,901,568	73,246,737
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	15,019,276	14,529,150	14,182,602	14,614,141	14,901,568	73,246,737
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .	1,050,062	1,007,011	930,373	778,702	781,132	4,547,280
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .	92,641,396	97,433,036	110,939,918	121,043,371	128,133,210	550,190,931

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	69.560 %
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	67.780 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f) divided by line 13, column (f))	17	13.310 %
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	14.120 %

19a **33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

- **a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- **b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- **c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer (a) and (b) below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		

3 Parent of Supported Organizations. **Answer (a) and (b) below.**

a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	**3b**		

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

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

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

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

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

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

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

Section D - Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2019**	**(iii) Distributable Amount for 2019**
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in **Part VI**. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in **Part VI**. See instructions.			
7 **Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

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

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART III, LINE 12, EXPLANATION OF OTHER INCOME:	MURPHY AUDITORIUM - 2015 AMOUNT: $ 479,287. 2016 AMOUNT: $ 391,996. 2017 AMOUNT: $ 313,640 . 2018 AMOUNT: $ 262,647. 2019 AMOUNT: $ 191,131. COMMISSIONS - 2015 AMOUNT: $ 349,631. 20 16 AMOUNT: $ 456,364. 2017 AMOUNT: $ 470,922. 2018 AMOUNT: $ 431,185. 2019 AMOUNT: $ 367,8 39. MISCELLANEOUS - 2015 AMOUNT: $ 221,144. 2016 AMOUNT: $ 158,651. 2017 AMOUNT: $ 145,811 . 2018 AMOUNT: $ 84,870. 2019 AMOUNT: $ 222,162.

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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	Employer identification number
AMERICAN COLLEGE OF SURGEONS	36-2192800

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-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		0
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		0
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2016	**(b)** 2017	**(c)** 2018	**(d)** 2019	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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) Yes	(a) No	(b) 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?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?	Yes		20,000
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		4,895
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?		No	
j	Total. Add lines 1c through 1i			24,895
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
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		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

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
PART II-B, LINE 1:	DESCRIPTION OF LOBBYING FOR NON ELECTING PUBLIC CHARITIES SCHEDULE C, PART II-B: VOLUNTEERS & PAID STAFF OR MANAGEMENT LINES 1A & 1B: THE AMERICAN COLLEGE OF SURGEONS HAS VOLUNTEERS AND STAFF IN WASHINGTON D.C. WHICH, AS A PART OF THEIR DUTIES FOR THE COLLEGE, ESTABLISHES CONTACTS AND MAINTAINS LIAISON WITH MEMBERS OF CONGRESS AND THEIR STAFF, GOVERNMENT AGENCIES, AND OTHER HEALTH REGULATED ORGANIZATIONS IN ORDER TO EXCHANGE INFORMATION PERTINENT TO SURGERY. TO DO THIS THEY: (1) COMMUNICATE COLLEGE VIEWS ON LEGISLATION AND REGULATIONS TO STAFF AND MEMBERS OF CONGRESS THROUGH PERSONAL VISITS, TELEPHONE CONVERSATIONS, AND LETTERS. (2) ORGANIZE AND PARTICIPATE IN COALITIONS OF ORGANIZATIONS WITH RELATED LEGISLATIVE INTEREST. (3) ARRANGE AND FACILITATE MEETINGS FOR COLLEGE OFFICIALS AND MEMBERS WITH ELECTED LEGISLATORS AND STAFF. (4) ARRANGE FOR COLLEGE OFFICIALS TO PRESENT TESTIMONY AT CONGRESSIONAL HEARINGS AND DRAFT AND PRODUCE TESTIMONY AND OFFICIAL WRITTEN RESPONSES TO LEGISLATIVE PROPOSALS. MAILING TO MEMBERS, LEGISLATORS, OR THE PUBLIC LINE 1D: THE COLLEGE COMMUNICATES VIEWS ON LEGISLATION AND REGULATIONS TO STAFF AND MEMBERS OF CONGRESS THROUGH LETTERS AND DIRECT CONTACT WITH LEGISLATORS, THEIR STAFF, GOVERNMENT OFFICIALS, OR A LEGISLATIVE BODY. LINE 1G: AS DISCUSSED IN LINE 1B ABOVE, THE WASHINGTON STAFF MAINTAINS LIAISONS WITH MEMBERS OF CONGRESS, THEIR STAFF, AND GOVERNMENT AGENCIES TO EXCHANGE INFORMATION PERTINENT TO SURGERY. THE MAJOR ISSUES UNDER DISCUSSION ARE RELATED TO MEDICARE FEE SCHEDULE AND FUNDING FOR TRAUMA SYSTEM DEVELOPMENT, HEATH CARE QUALITY, AND MEDICAL LIABILITY REFORM.

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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
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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? ☐ Yes ☐ No

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
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 ▶ $ _____

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
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	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	216,096,631	220,774,682	214,852,720	199,926,914	219,900,240
b Contributions	12,700	32,915	81,239	11,301	195,049
c Net investment earnings, gains, and losses	-6,913,289	5,316,613	16,108,067	23,933,839	-10,838,836
d Grants or scholarships	1,992,665	2,513,772	2,669,590	1,341,568	1,670,832
e Other expenditures for facilities and programs	8,073,925	7,513,807	7,597,754	7,677,766	7,658,707
f Administrative expenses					0
g End of year balance	199,129,452	216,096,631	220,774,682	214,852,720	199,926,914

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

- a Board designated or quasi-endowment ▶ 91.700 %
- b Permanent endowment ▶ 4.990 %
- c Temporarily restricted endowment ▶ 3.310 %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
3a(i) (i) unrelated organizations		No
3a(ii) (ii) related organizations		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		40,905,745		40,905,745
b Buildings		139,872,610	46,960,404	92,912,206
c Leasehold improvements				0
d Equipment		22,510,632	9,014,691	13,495,941
e Other		18,769	2,122	16,647
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				147,330,539

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) U.S. LARGE CAP EQUITY	25,992,663	F
(B) INTERNATIONAL EQUITY	45,857,252	F
(C) ENERGY EQUITY	8,031,171	F
(D) GLOBAL EQUITY	56,188,870	F
(E) EMERGING EQUITY	3,747,275	F
(F) ALT. INV. - PRIVATE	39,978,770	F
(G) ALT. INV- ABSOLUTE RETURN	31,080,495	F
(H) ALT. INV. - LONG SHORT	37,537,406	F
(I) ALT. INV. - COMMODITIES	6,934,984	F
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	255,348,886	

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) FUNDS HELD FOR OTHERS	10,941,965
(3) DUE TO AFFILIATES	6,109,988
(4) OBLIGATIONS UNDER CAPITAL LEASES	199,867
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	17,251,820

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 36-2192800
Name: AMERICAN COLLEGE OF SURGEONS

Form 990, Schedule D, Part VII - Investments Other Securities

(a) Description of security or category (including name of security)	**(b)**Book value	**(c)** Method of valuation: Cost or end-of-year market value
U.S. LARGE CAP EQUITY	25,992,663	F
INTERNATIONAL EQUITY	45,857,252	F
ENERGY EQUITY	8,031,171	F
GLOBAL EQUITY	56,188,870	F
EMERGING EQUITY	3,747,275	F
ALT. INV. - PRIVATE	39,978,770	F
ALT. INV- ABSOLUTE RETURN	31,080,495	F
ALT. INV. - LONG SHORT	37,537,406	F
ALT. INV. - COMMODITIES	6,934,984	F

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	INTENDED USES OF ENDOWMENT FUNDS THE ENDOWMENT FUNDS ARE INTENDED TO PROVIDE AND ENSURE TH AT EDUCATION, RESEARCH, SCHOLARSHIPS, BUILDING FACILITIES AND THE COLLEGE AS A WHOLE HAVE ENOUGH FUNDING TO LAST DURING HARD ECONOMIC TIMES, WHILE PROVIDING THE OPERATIONS OF THE C OLLEGE AN ANNUAL 5% SPENDING RATE. PART V, LINE 1(E): ENDOWMENT FUNDS AND AUDITED FINANCIA L STATEMENTS THE AMOUNT REPORTED ON PART V, LINE 1(E) REPRESENTS THE 5% ANNUAL SPENDING AM OUNT THAT WAS TRANSFERRED INTO OPERATING AND SPENT TO SUPPORT THE ACS MISSION, AND THEREFO RE WAS MOVED INTO LINE E OTHER EXPENDITURES.

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	FIN 48 (ASC 740) FOOTNOTE AMERICAN COLLEGE OF SURGEONS IS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC). EXCEPT FOR TAXES RELATING TO UNRELATED BUSINESS INCOME, ACS IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES. THE COLLEGE DOES NOT BELIEVE THAT THERE ARE ANY UNRECOGNIZED TAX BENEFITS OR TAX LIABILITIES THAT SHOULD BE RECORDED AS OF JUNE 30, 2020 AND 2019. FORMS 990 AND 990T FILED BY THE COLLEGE ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE (IRS) UP TO THREE YEARS FROM THE EXTENDED DUE DATE OF EACH RETURN. THE IRS HAS AUDITED THE TAX RETURNS OF THE COLLEGE FOR THE FISCAL YEARS 2010, 2011 AND 2012 AND ISSUED A NOTICE OF DEFICIENCY IN APRIL 2017. THE COLLEGE FILED A PETITION WITH THE U.S. TAX COURT IN JULY 2017 TO DISPUTE THE IRS'S FINDINGS. A RESOLUTION WAS REACHED WITH THE FINAL CLOSING DOCUMENT SIGNED IN MARCH 2019. THE RESOLUTION REDUCED THE AMOUNT OF NET OPERATING LOSSES THAT WERE PREVIOUSLY REPORTED BY THE COLLEGE. THE COLLEGE SUBMITTED AMENDED FEDERAL TAX FILINGS FOR 2014 THROUGH 2017 AND STATE FILINGS FOR 2011 THROUGH 2017 IN MAY 2019. THIS RESULTED IN ADDITIONAL TAX OF APPROXIMATELY $770,000 WHICH HAD BEEN PAID THROUGH ESTIMATES PRIOR TO SUBMISSION OF THE AMENDED FILINGS. THE IRS HAS NOT YET ACCEPTED THE AMENDED FILINGS AND IS IN THE PROCESS OF REVIEWING THEM.

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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
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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 Activites 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
See Add'l Data					
3a Sub-total	0	0			18,814,148
b Total from continuation sheets to Part I . . .	0	0			10,000
c Totals (add lines 3a and 3b)	0	0			18,824,148

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)
		EAST ASIA AND THE PACIFIC	SURGICAL EDUCATION	9,000	WIRE			

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 . . . . . ▶ 1

3 Enter total number of other organizations or entities . . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
See Add'l Data							

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 2:	PROCEDURE FOR MONITORING USE OF GRANT FUNDS OUTSIDE U.S. THE AMERICAN COLLEGE OF SURGEONS OFFERS VARIOUS AWARDS AND SCHOLARSHIPS EACH YEAR. EACH AWARD HAS A REQUIREMENTS BROCHURE AND SAMPLES CAN BE FOUND ON HTTP://WWW.FACS.ORG/MEMBERSERVICES/RESEARCH.HTML. THE COLLEGE HAS A SELECTION COMMITTEE WHO IS RESPONSIBLE FOR DECIDING WHO RECEIVES THESE AWARDS. AWARDEES PROVIDE A BUDGET FOR LARGER AWARDS, AND ARE REQUIRED TO SUBMIT ANNUAL AND FINAL NARRATIVE AND FINANCIAL REPORTS. SMALLER AWARDS REQUIRE A NARRATIVE AND SIMPLE FINANCIAL REPORT UPON COMPLETION OF THE PROJECT. THE MEMBER SERVICES DIVISION EMPLOYS AN INTERNATIONAL LIAISON AND SCHOLARSHIPS ADMINISTRATOR TO MONITOR AND OVERSEE THIS PROGRAM.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3:	THE INVESTMENTS AND EXPENDITURE AMOUNTS ARE REPORTED ON AN ACCRUAL METHOD OF ACCOUNTING.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART IV	FOREIGN FORMS AMERICAN COLLEGE OF SURGEONS INVESTS IN DOMESTIC AND FOREIGN LIMITED PARTNERSHIPS AND OTHER CORPORATIONS THAT MAY OWN INTEREST IN A FOREIGN CORPORATION, PASSIVE FOREIGN INVESTMENT COMPANY, OR FOREIGN PARTNERSHIP. NEVERTHELESS, ACS'S INVESTMENT ACTIVITIES MAY NOT REACH THE THRESHOLDS REQUIRED FOR FILING FORMS 926, 5471, 8621, OR 8865. TO THE EXTENT SUCH A FORM WAS COMPLETED, IT HAS BEEN FILED WITH THE ORGANIZATION'S FORM 990-T.

Additional Data

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENT		15,011,288
NORTH AMERICA	0	0	INVESTMENT		3,546,280

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	GRANTMAKING		70,580
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTMAKING		40,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	GRANTMAKING		43,000
SUB-SAHARAN AFRICA	0	0	GRANTMAKING		39,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	GRANTMAKING		34,000
SOUTH AMERICA	0	0	GRANTMAKING		30,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		10,000

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
2019 CRP CLINICAL TRIAL COURSE SCHOLARSHIP	NORTH AMERICA	2	580	CHECK			
CARLOS PELLEGRINI TRAVELING FELLOWSHIP	EAST ASIA AND THE PACIFIC	1	10,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
COMMUNITY SURGEONS TRAVEL AWARDEE	SUB-SAHARAN AFRICA	1	4,000	CASH			
COMMUNITY SURGEONS TRAVEL AWARDEE	SOUTH ASIA	1	4,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
COMMUNITY SURGEONS TRAVEL AWARDEE	EAST ASIA AND THE PACIFIC	1	4,000	WIRE			
FACULTY RESEARCH FELLOWSHIP	NORTH AMERICA	1	40,000	CHECK			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
GRAMBORT THAI TRAVEL AWARD INTERNATIONAL SCHOLARSHIP	EAST ASIA AND THE PACIFIC	2	10,000	WIRE			
INTERNATIONAL SCHOLARSHIP NSQIP	SOUTH ASIA	1	10,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNATIONAL SCHOLARSHIP NSQIP	EUROPE (INCLUDING ICELAND & GREENLAND)	1	10,000	WIRE			
INTERNATIONAL SCHOLARSHIP NSQIP	SUB-SAHARAN AFRICA	2	15,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNATIONAL SCHOLARSHIP FOR SURGICAL EDUCATION	SOUTH AMERICA	1	10,000	WIRE			
INTERNATIONAL SCHOLARSHIP FOR SURGICAL EDUCATION	SUB-SAHARAN AFRICA	1	10,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNATIONAL SCHOLARSHIP FOR SURGICAL EDUCATION	SOUTH ASIA	1	10,000	WIRE			
INTERNATIONAL GUEST SCHOLAR	EUROPE (INCLUDING ICELAND & GREENLAND)	3	30,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNATIONAL GUEST SCHOLAR	SOUTH AMERICA	2	20,000	WIRE			
INTERNATIONAL GUEST SCHOLAR	SOUTH ASIA	1	10,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNATIONAL GUEST SCHOLAR	MIDDLE EAST AND NORTH AFRICA	1	10,000	WIRE			
INTERNATIONAL GUEST SCHOLAR	SUB-SAHARAN AFRICA	1	10,000	WIRE			

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

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNATIONAL GUEST SCHOLAR	EAST ASIA AND THE PACIFIC	1	10,000	WIRE			
RESIDENT RESEARCH AWARD	NORTH AMERICA	1	30,000	CHECK			

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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* for the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 4

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
See Additional Data Table					
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	PROCEDURE FOR MONITORING USE OF GRANT FUNDS INSIDE U.S. THE AMERICAN COLLEGE OF SURGEONS OFFERS VARIOUS AWARDS AND SCHOLARSHIPS EACH YEAR. EACH AWARD HAS A REQUIREMENTS BROCHURE AND SAMPLES CAN BE FOUND ON HTTP://WWW.FACS.ORG MEMBERSERVICES/RESEARCH.HTML. THE COLLEGE HAS A SELECTION COMMITTEE WHO IS RESPONSIBLE FOR DECIDING WHO RECEIVES THESE AWARDS. AWARDEES PROVIDE A BUDGET FOR LARGER AWARDS, AND ARE REQUIRED TO SUBMIT ANNUAL AND FINAL NARRATIVE AND FINANCIAL REPORTS. SMALLER AWARDS REQUIRE A NARRATIVE AND SIMPLE FINANCIAL REPORT UPON COMPLETION OF THE PROJECT. THE MEMBER SERVICES DIVISION EMPLOYS AN INTERNATIONAL LIAISON AND SCHOLARSHIPS ADMINISTRATOR TO MONITOR AND OVERSEE THIS PROGRAM.

Additional Data

Software ID:
Software Version:
EIN: 36-2192800
Name: AMERICAN COLLEGE OF SURGEONS

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
NATIONAL ACADEMY OF SCIENCES 2101 CONSTITUTION AVE NW WASHINGTON, DC 20418	53-0196932	501(C)(3)	35,000				GENERAL SUPPORT
CONQUER CANCER FOUNDATION OF THE ASCO 2318 MILL RD STE 800 ALEXANDRIA, VA 22314	31-1667995	501(C)(3)	5,500				GENERAL SUPPORT

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SVS FOUNDATION 35312 EAGLE WAY CHICAGO, IL 60678	22-2990719	501(C)(6)	112,500				GENERAL SUPPORT
AMERICAN FOUNDATION FOR SURGERY OF THE HAND 822 W WASHINGTON BLVD CHICAGO, IL 60607	74-2428242	501(C)(3)	40,000				GENERAL SUPPORT

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
MEDICAL BRIDGES INC PO BOX 300245 HOUSTON, TX 77230	76-0548161	501(C)(3)	12,000				HURRICANE DORIAN RELIEF

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

CLINICAL SCHOLAR-IN-RESIDENCE	1	105,316			
CLINICAL SCHOLAR-IN-RESIDENCE	1	105,316			
THE JACOBSON PROMISING INVESTIGATOR AWARD	1	30,000			
GERALD B. HEALY, MD, FACS, TRAVELING MENTORSHIP FELLOWSHIP	1	5,000			
FACULTY RESEARCH SCHOLARSHIP	7	280,000			
RESIDENT RESEARCH SCHOLARSHIP	10	300,000			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

CLOWES AWARD	5	224,619			
CLOWES AWARD	5	224,619			
ACS/TRIOLOGICAL SOCIETY AWARD	4	160,000			
NIZAR N. OWEIDA, MD, FACS, SCHOLARSHIP	3	15,000			
2019 CRP CLINICAL TRIALS COURSE SCHOLARSHIP	25	7,250			
ORGAN TRAVELING FELLOWSHIP	1	5,000			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

ACS-MACLEAN CENTER SURGICAL ETHICS FELLOWSHIP	1	10,000			
ACS-MACLEAN CENTER SURGICAL ETHICS FELLOWSHIP	1	10,000			

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Schedule J (Form 990)

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* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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**		
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**		
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.			
	☑ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ 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**	Yes	
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**		No
b	Any related organization?	**5b**		No
	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**		No
b	Any related organization?	**6b**		No
	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**	Yes	
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
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 II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

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

(A) Name and Title	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 4A	LYNN KAHN RECEIVED A SEVERANCE PAYMENT OF $161,205.
PART I, LINE 7	NON-FIXED PAYMENTS THE BOARD APPROVED BONUS PAYMENTS TO THE FOLLOWING INDIVIDUALS: CLIFFORD KO, MICHELLE MCGOVERN, AND WILFRED CHAPLEAU THAT WERE NON-FIXED PAYMENTS. THESE PAYMENTS WERE NOT PART OF THE INDIVIDUALS' INITIAL COMPENSATION CONTRACTS WITH AMERICAN COLLEGE OF SURGEONS. THE BONUS PAYMENTS REPRESENT ACHIEVEMENT OF PERFORMANCE OBJECTIVES THAT WERE NOT CONTINGENT ON ACS'S FINANCIAL PERFORMANCE. ADDITIONAL AMOUNTS REPORTED WERE HOLIDAY BONUSES GIVEN TO ALL EMPLOYEES BASED ON LENGTH OF EMPLOYMENT. THE PAYMENTS ARE INCLUDED ON THE INDIVIDUALS' IRS FORM W-2.

Additional Data

Software ID:
Software Version:
EIN: 36-2192800
Name: AMERICAN COLLEGE OF SURGEONS

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1DAVID B HOYT EXECUTIVE DIRECTOR	(i)	1,162,745	545	2,472	396,010	19,150	1,580,922	0
	(ii)	0	0	0	0	0	0	0
1AJIT K SACHDEVA DIRECTOR OF EDUCATION	(i)	726,233	760	1,524	416,143	19,150	1,163,810	0
	(ii)	0	0	0	0	0	0	0
2CLIFFORD KO DIRECTOR OF RESEARCH	(i)	765,000	743	276	230,385	0	996,404	0
	(ii)	0	0	0	0	0	0	0
3PATRICIA L TURNER DIRECTOR OF MEMBER SERVICES	(i)	633,465	545	80,772	238,295	1,241	954,318	0
	(ii)	0	0	0	0	0	0	0
4GAY L VINCENT CFO	(i)	530,678	834	1,524	386,070	27,831	946,937	0
	(ii)	0	0	0	0	0	0	0
5FRANK G OPELKA MEDICAL DIRECTOR	(i)	617,164	619	792	231,337	19,150	869,062	0
	(ii)	0	0	0	0	0	0	0
6PATRICK V BAILEY MEDICAL DIRECTOR	(i)	614,777	563	17,917	201,667	27,831	862,755	0
	(ii)	0	0	0	0	0	0	0
7WILFRED CHAPLEAU PROGRAM DIRECTOR	(i)	253,792	787	792	401,960	17,456	674,787	0
	(ii)	0	0	0	0	0	0	0
8LEWIS FLINT EDITOR OF SELECTED READING	(i)	498,786	802	2,472	134,019	19,150	655,229	0
	(ii)	0	0	0	0	0	0	0
9MICHELLE MCGOVERN DIRECTOR OF HUMAN RESOURCES	(i)	432,261	534	276	162,611	27,831	623,513	0
	(ii)	0	0	0	0	0	0	0
10CHRISTIAN SHALIGAN DIRECTOR OF ADVOCACY AND HP	(i)	392,593	816	180	194,339	27,831	615,759	0
	(ii)	0	0	0	0	0	0	0
11LYNN KAHN DIRECTOR OF COM (THRU 06/19)	(i)	164,619	0	161,205	202,334	4,575	532,733	0
	(ii)	0	0	0	0	0	0	0

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

Employer identification number
36-2192800

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	(d) Corrected? No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

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

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) TIMOTHY J EBERLEIN	BOARD MEMBER	150,000	INDEPENDENT CONTRACTOR		No
(2) LENWORTH M JACOBS	BOARD MEMBER	114,347	INDEPENDENT CONTRACTOR		No
(3) TYLER G HUGHES	OFFICER	100,500	INDEPENDENT CONTRACTOR		No

Part V Supplemental Information

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

Return Reference	Explanation
PART IV, LINE 1:	BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONSTIMOTHY J. EBERLEIN AND LENWORTH M. JACOBS, BOARD MEMBERS OF AMERICAN COLLEGE OF SURGEONS, AND TYLER G. HUGHES, OFFICER OF AMERICAN COLLEGE OF SURGEONS, PROVIDED INDEPENDENT CONTRACTOR SERVICES TO THE ORGANIZATION. THE INDEPENDENT CONTRACTOR SERVICES WITH THE BOARD MEMBERS AND OFFICER WERE CONDUCTED AT ARM'S LENGTH AND FAIR MARKET VALUE.

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	1	500	FMV
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	X	20,000	390,548	SELLING PRICE
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (_____)				
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement — 29: 1

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

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

Return Reference	Explanation
PART I, COLUMN (B):	THE AMOUNT REPORTED IN PART I, LINE 20, COLUMN (B) IS THE NUMBER OF ITEMS RECEIVED.

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* for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	MATERIAL DIFFERENCES IN VOTING RIGHTS ACCORDING TO ARTICLE V, SECTION 2, SUBPARAGRAPH (A) OF THE BYLAWS, IT STATES, "DURING THE INTERVALS BETWEEN MEETINGS OF THE BOARD OF REGENTS, THE EXECUTIVE COMMITTEE SHALL EXERCISE THE POWERS OF THE BOARD OF REGENTS IN THE MANAGEMEN T AND DIRECTION OF THE BUSINESS AND THE CONDUCT OF THE AFFAIRS OF THE COLLEGE, EXCEPT THAT IT SHALL NOT HAVE POWER TO ELECT FELLOWS; AMEND THE BYLAWS; OR REGULATE FEES, DUES, OR AS SESSMENTS. IT SHALL KEEP A RECORD OF ITS PROCEEDINGS AND SHALL, AFTER EACH MEETING, REPORT THE SAME TO THE REGENTS FOR APPROVAL AT THE NEXT SUCCEEDING MEETING OF THE BOARD OF REGEN TS."

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 REVIEW PROCESS THE 990 FORMS ARE COMPLETED BY THE ACS ACCOUNTING DEPARTMENT AND R EVIEWED BY OUTSIDE TAX PROFESSIONALS. ONCE OUTSIDE TAX PROFESSIONALS REVIEW AND RECOMMEND CHANGES, THE ACCOUNTING DEPARTMENT FINALIZES THE 990 FORMS. THE ACS CFO REVIEWS AND SIGNS THE FORMS AND THE ACS ACCOUNTING DEPARTMENT PROVIDES A COPY OF THE RETURN TO THE BOARD OF DIRECTORS. THE ACS ACCOUNTING DEPARTMENT THEN FILES THE RETURN WITH THE IRS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST POLICY MONITORING & ENFORCEMENT THE COLLEGE HAS CONFLICTS OF INTEREST POLICIES FOR EMPLOYEES, CONSULTANTS AND BOARD MEMBERS. ALL EMPLOYEES, CONSULTANTS AND BOARD MEMBERS ARE REQUIRED TO SIGN A DISCLOSURE STATEMENT EACH YEAR, WHICH ARE COLLECTED AND DISSEMINATED BY THE CHIEF FINANCIAL OFFICER'S OFFICE. THERE IS ALSO AN ACS CONFLICTS OF INTEREST COMMITTEE THAT MEETS PERIODICALLY AS THE NEED ARISES TO DISCUSS ISSUES THAT RELATE TO CONFLICTS OF INTEREST. THE COMMITTEE ACCOUNTS FOR THE RECEIPT OF DISCLOSURE STATEMENTS AND FOLLOWS UP ON ANY ISSUES. THIS INFORMATION IS THEN REPORTED TO THE ACS FINANCE COMMITTEE OF THE BOARD OF REGENTS. IF THE ACS FINANCE COMMITTEE FEELS THERE ARE CONFLICTS THAT ARE QUESTIONABLE IN NATURE, THEY ARE REPORTED TO THE ACS BOARD OF REGENTS CHAIR AND TREASURER FOR ACTION. THE BOARD OF REGENTS EXECUTIVE COMMITTEE SHALL TAKE ACTION ON ANY PRESUMED OR POTENTIAL VIOLATION OF THIS POLICY BY A MEMBER OF LEADERSHIP TO ENSURE THAT A CONFLICT OF INTEREST DOES NOT ARISE OR DOES NOT CONTINUE. IN ADDITION TO ANY LEGAL PENALTIES, SUCH ACTION MAY INCLUDE, BUT SHALL NOT BE LIMITED TO, ORAL ADMONISHMENT, WRITTEN REPRIMAND, RESIGNATION, AND RESTITUTION. A MEMBER WHO DISAGREES WITH THE FINDINGS OR RECOMMENDATIONS OF THE FINANCE COMMITTEE OR THE ACTION OF THE BOARD OF REGENTS EXECUTIVE COMMITTEE MAY APPEAL THE DECISION TO THE BOARD OF REGENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	PROCESS FOR DETERMINING COMPENSATION THE COLLEGE HAS POLICIES AND PROCEDURES CONCERNING CO MPENSATION INCREASES, PERFORMANCE EVALUATIONS, AND JOB EVALUATIONS. IN ADDITION, MERIT INC REASES ARE INCLUDED AS A BUDGET PARAMETER FOR REVIEW BY THE FINANCE COMMITTEE AS IS THE AD DITION OF ANY NEW EMPLOYEE OR HUMAN RESOURCE BENEFIT PROPOSAL. THE COLLEGE HAS AN EXECUTIV E COMPENSATION COMMITTEE AS A SUBCOMMITTEE TO THE FINANCE COMMITTEE. THE COMMITTEE IS COMP RISED OF THE BOARD OF REGENTS CHAIR, BOARD OF REGENTS TREASURER, BOARD OF GOVERNORS SECRET ARY, AND A MEMBER OF THE FINANCE COMMITTEE. THE EXECUTIVE COMPENSATION COMMITTEE'S PURPOSE IS AS FOLLOWS: TO ESTABLISH PROCEDURES TO CREATE A "REBUTTABLE PRESUMPTION OF REASONABLEN ESS" IN CONNECTION WITH IRS INTERMEDIATE SANCTIONS REGULATIONS. RESPONSIBILITIES ARE TO EN SURE THAT COMPENSATION FOR EACH "DISQUALIFIED PERSON" IS REASONABLE. HUMAN RESOURCES PROVI DES COMPARABILITY DATA TO THE COMMITTEE IN THE FORM OF SURVEYS, OTHER SIMILAR ORGANIZATION S, GEOGRAPHICAL COMPARISONS, AND ACTUAL WRITTEN OFFERS FROM SIMILAR INSTITUTIONS FOR THE S ERVICES OF A DISQUALIFIED PERSON. THE COMMITTEE DOCUMENTS THE BASIS FOR ALL COMPENSATION D ETERMINATIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	DOCUMENTS MADE AVAILABLE TO PUBLIC THE BYLAWS ARE AVAILABLE ON OUR WEBSITE. THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUES T.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	CHANGE IN FUNDS HELD FOR OTHERS 271,517. PENSION ADJUSTMENT -11,210,324.

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ 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
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) SURGEONS ASSET MANAGEMENT 633 N SAINT CLAIR STREET CHICAGO, IL 60611 20-3761195	INVST ADVISOR	IL	0	0	ACS
(2) ACS EAST ONTARIO LLC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 36-2192800	RE INVESTMENT	IL	-61,688	2,572,015	ACS

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1)AMERICAN COLLEGE OF SURGEONS PROF ASSOC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 30-0079883	ED IN SURGERY	IL	501(C)(6)		ACS	Yes	
(2)ACSPA SURGEONS PAC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 14-1849039	POLITICAL ACT	IL	501(C)(27)		ACSPA	Yes	
(3)AMERICAN COLLEGE OF SURGEONS FOUNDATION 633 N SAINT CLAIR STREET CHICAGO, IL 60611 30-0305504	SURGICAL EDU	IL	501(C)(3)	LINE 7	ACS	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) Disproprtionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1 During the tax year, did the orgranization 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	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)AMERICAN COLLEGE OF SURGEONS PROF ASSOC	C	19,629,275	COST
(2)AMERICAN COLLEGE OF SURGEONS PROF ASSOC	M	1,965,778	COST
(3)AMERICAN COLLEGE OF SURGEONS PROF ASSOC	O	591,607	COST
(4)AMERICAN COLLEGE OF SURGEONS PROF ASSOC	Q	727,496	COST
(5)AMERICAN COLLEGE OF SURGEONS FOUNDATION	C	280,192	COST

Part VI **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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation