

Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. THE AMERICAN BOARD OF INTERNAL MEDICINE	Taxpayer identification number (TIN) 39-0866228
	Number, street, and room or suite no. If a P.O. box, see instructions. 510 WALNUT STREET, 1700	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHILADELPHIA, PA 19106	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.
Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **VINCENT MANDES - 510 WALNUT STREET, SUITE 1700 - PHILADELPHIA, PA 19106-3699**

Telephone No. **(215) 446-3500** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

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

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C Name of organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Doing business as

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

Room/suite

510 WALNUT STREET1700

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

PHILADELPHIA, PA 19106

F Name and address of principal officer: RICHARD J. BARON

SAME AS C ABOVE

D Employer identification number

39-0866228

E Telephone number

(215) 446-3500

G Gross receipts \$

105,763,334.

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.ABIM.ORG

K Form of organization: ☒ Corporation Trust Association Other

L Year of formation: 1936

M State of legal domicile: IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O.

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

3 Number of voting members of the governing body (Part VI, line 1a) 3 14

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 0

5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 292

6 Total number of volunteers (estimate if necessary) 6 0

7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.

b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.

Revenue

8 Contributions and grants (Part VIII, line 1h) 0.

9 Program service revenue (Part VIII, line 2g) 87,161,693.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,337,763.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 538,439.

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 90,037,895.

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.

14 Benefits paid to or for members (Part IX, column (A), line 4) 0.

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 34,436,923.

16a Professional fundraising fees (Part IX, column (A), line 11e) 0.

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

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 28,527,678.

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 62,964,601.

19 Revenue less expenses. Subtract line 18 from line 12 27,073,294.

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 180,024,456.

21 Total liabilities (Part X, line 26) 159,134,316.

22 Net assets or fund balances. Subtract line 21 from line 20 20,890,140.

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.

Signed by: Vincent Mandes

4/9/2025

Sign Here

Signature of officer 24F1...

Date

VINCENT MANDES, SENIOR VICE PRESIDENT/CFO

Type or print name and title

Paid

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

CONNIE M. LIRA

CONNIE M. LIRA

04/04/25

☐

P00481097

Preparer Use Only

Firm's name

Firm's EIN

CLIFTONLARSONALLEN LLP

41-0746749

Firm's address

Phone no. (215) 643-3900

150 S WARNER ROAD, SUITE 310

KING OF PRUSSIA, PA 19406

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form 990 (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228

Page 2

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:

SEE SCHEDULE O.

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 \$ 20,303,363. including grants of \$ 0.) (Revenue \$ 36,009,124.)

ABIM BOARD CERTIFICATION DEMONSTRATES THAT PHYSICIANS HAVE COMPLETED INTERNAL MEDICINE AND SUBSPECIALTY TRAINING AND HAVE MET RIGOROUS STANDARDS THROUGH INTENSIVE STUDY, SELF-ASSESSMENT AND EVALUATION. ADDITIONALLY, CERTIFICATION ENCOMPASSES THE SIX GENERAL COMPETENCIES ESTABLISHED BY THE ACCREDITATION COUNCIL FOR GRADUATE MEDICAL EDUCATION (ACGME) AND SETS THE STAGE FOR CONTINUAL PROFESSIONAL DEVELOPMENT THROUGH VALUES CENTERED ON LIFELONG LEARNING.

CONTINUED ON SCHEDULE O.

4b (Code:) (Expenses \$ 33,213,637. including grants of \$ 0.) (Revenue \$ 62,831,736.)

ABIM'S MAINTENANCE OF CERTIFICATION (MOC) CREDENTIAL MEANS SOMETHING DIFFERENT FROM INITIAL CERTIFICATION. IT SPEAKS TO THE QUESTION OF WHETHER OR NOT AN INTERNIST IS STAYING CURRENT WITH KNOWLEDGE AND PRACTICE IN HIS/HER DISCIPLINE. ABIM ISSUES A BINARY CONSEQUENTIAL MOC CREDENTIAL THAT IS ANCHORED IN WHETHER A PHYSICIAN IS MEETING A PERFORMANCE STANDARD. ABIM ISSUES THAT CREDENTIAL BASED UPON OBJECTIVE, FAIR, DEFENSIBLE PSYCHOMETRICALLY RIGOROUS STANDARDS. PARTICIPATION IN MOC MEANS THAT A PHYSICIAN IS DEMONSTRATING THAT S/HE IS ENGAGED IN CERTAIN CONTINUOUS LEARNING AND EDUCATION ACTIVITIES.

CONTINUED ON SCHEDULE O.

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

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses 53,517,000.

Form 990 (2023)

Part IV Checklist of Required Schedules

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

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228

Page 4

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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
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? <i>If "Yes," complete Schedule L, Part II</i>	26	X
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? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the 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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

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	446
b Enter the number of Forms W-2G included on 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	

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

		Yes	No
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 292		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
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		X
b If "Yes," enter the name of the foreign country 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		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
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		X
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		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
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		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on 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 the instructions and file Form 4720, Schedule N.	15	X	
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		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228

Page 6

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

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	14			
b Enter the number of voting members included on line 1a, above, who are independent		0		
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?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
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?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?				X
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 on Schedule O				X

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?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on 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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
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	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on 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?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

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

19 Describe on 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
VINCENT MANDES - (215) 446-3500
510 WALNUT STREET, SUITE 1700, PHILADELPHIA, PA 19106-3699

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228

Page 7

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

See the 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 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICHARD J. BARON PRESIDENT/CEO	32.00 8.00	X		X				854,983.	213,745.	261,409.
(2) RICHARD BATTAGLIA CHIEF MEDICAL OFFICER	40.00 0.00				X			481,617.	0.	82,342.
(3) JUDITH CASSEL CHIEF OF STAFF	40.00 0.00				X			451,864.	0.	92,429.
(4) FURMAN MCDONALD SVP, ACADEMIC AND MEDICAL AFFAIRS	40.00 0.00				X			484,746.	0.	58,713.
(5) REBECCA LIPNER SVP, ASSESSMENT AND RESEARCH	40.00 0.00				X			433,995.	0.	64,201.
(6) VINCENT MANDES SENIOR VICE PRESIDENT/CFO	36.00 4.00			X				390,267.	43,363.	55,510.
(7) PAMELA BROWNER-WHITE SVP, COMMUNICATIONS	35.00 5.00				X			338,817.	50,628.	83,255.
(8) JEFFREY MILLER VP, INFORMATION TECHNOLOGY	40.00 0.00				X			365,729.	0.	65,429.
(9) LORNA LYNN VP, MEDICAL EDUCATION RESEARCH	39.00 1.00					X		322,447.	6,581.	47,652.
(10) BRADLEY BROSSMAN VP, PSYCHOMETRICS	40.00 0.00					X		248,158.	0.	66,805.
(11) BERNADETTE HORVAT VP, TALENT AND CULTURE	40.00 0.00					X		269,841.	0.	37,887.
(12) ROBERT KENDRICK VP, FINANCE OPERATIONS	40.00 0.00					X		217,111.	0.	66,760.
(13) JEREMY DUGOSH VP, TEST DEVELOPMENT	40.00 0.00				X			238,597.	0.	29,238.
(14) JEROME CLAUSER SR DIR, RESEARCH & INNOVATIONS	40.00 0.00					X		214,716.	0.	29,671.
(15) YUL D. EJNES, MD BOD	7.00 5.00	X						32,000.	10,000.	0.
(16) RAJEEV JAIN, MD CHAIR	7.00 5.00	X		X				32,000.	4,250.	0.
(17) ERICA JOHNSON, MD BOD SECRETARY	5.00 0.00	X		X				27,500.	0.	0.

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228

Page 8

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CHARLES SETH LANDEFELD BOD TREASURER	5.00 0.00	X		X				14,000.	0.	0.
(19) ROBERT ROSWELL, MD CHAIR-ELECT	5.00 0.00	X		X				14,000.	0.	0.
(20) VINEET ARORA BOD	5.00 0.00	X						14,000.	0.	0.
(21) SAFWAN BADR BOD	5.00 0.00	X						14,000.	0.	0.
(22) ROGER W. BUSH BOD	5.00 0.00	X						14,000.	0.	0.
(23) CARLADENISE EDWARDS BOD	5.00 0.00	X						14,000.	0.	0.
(24) ALICIA FERNANDEZ BOD	5.00 0.00	X						14,000.	0.	0.
(25) MEGAN KOEPKE BOD	5.00 0.00	X						14,000.	0.	0.
(26) ROBERT D. SIEGEL BOD	5.00 0.00	X						14,000.	0.	0.
1b Subtotal								5,530,388.	328,567.	1041301.
c Total from continuation sheets to Part VII, Section A								21,000.	5,750.	0.
d Total (add lines 1b and 1c)								5,551,388.	334,317.	1041301.

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

103

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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
EVOLTA LLC 609 MAPLEWOOD AVENUE, SPRINGFIELD, PA 19064	IT RECRUITING	1,483,236.
BALLARD SPAHR LLP 1735 MARKET STREET, PHILADELPHIA, PA 19103	LEGAL SERVICES	882,217.
MJDP RESOURCES LLC PO BOX 123, SPRINGFIELD, PA 19064	CONSULTING SERVICES	746,449.
COMPUTER DESIGN & INTEGRATION LLC 500 5TH AVE SUITE 1500, NEW YORK, NY 10110	CONSULTING SERVICES	696,678.
INSIGHT GLOBAL, 4170 ASHFORD DUNWOODY ROAD, ATLANTA, GA 30346	EMPLOYMENT AGENCY	516,985.

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

23

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2023)

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228

Page 9

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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f					
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a MAINTENANCE OF CERTIFICATION	Business Code	900099	62,545,026.	62545026.		
	b CERTIFICATION EXAM FEES		900099	35,722,411.	35722411.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				98,267,437.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			6,910,527.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real	(ii) Personal			
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10 a 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	11 a OTHER BOARD EXAM REVENUE	Business Code	900099	163,801.	163,801.		
	b CREDENTIALING FEES		900099	60,300.	60,300.		
	c RESCORE		900099	59,750.	59,750.		
	d All other revenue		900099	301,519.	289,572.		11,947.
	e Total. Add lines 11a-11d				585,370.		
	12 Total revenue. See instructions				105763334.	98840860.	0.

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228 Page 10

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,002,986.	3,632,668.	1,370,318.	
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	26,376,032.	19,151,266.	7,224,766.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,722,182.	1,976,577.	745,605.	
9 Other employee benefits	3,083,711.	2,238,977.	844,734.	
10 Payroll taxes	2,184,785.	1,586,372.	598,413.	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,440,308.	1,060,312.	379,996.	
c Accounting	73,780.	53,571.	20,209.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	7,622,782.	5,534,809.	2,087,973.	
12 Advertising and promotion				
13 Office expenses	1,653,411.	1,200,522.	452,889.	
14 Information technology				
15 Royalties				
16 Occupancy	3,281,562.	2,382,702.	898,860.	
17 Travel	132,067.	95,892.	36,175.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	889,452.	645,820.	243,632.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,020,376.	740,883.	279,493.	
23 Insurance	917,493.	666,181.	251,312.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CERTIFYING EXAM	8,472,240.	8,472,240.		
b MOC EXAM	2,915,003.	2,915,003.		
c STAFF EXPENSES	1,005,293.	729,931.	275,362.	
d PROGRAM/PROJECT EXPENSE	154,201.	111,707.	42,494.	
e All other expenses	441,939.	321,567.	120,372.	
25 Total functional expenses. Add lines 1 through 24e	69,389,603.	53,517,000.	15,872,603.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Form 990 (2023)

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228 Page 11

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	14,770,912.	1	11,227,924.
	2 Savings and temporary cash investments	109,996,330.	2	158,140,925.
	3 Pledges and grants receivable, net	66,897.	3	55,245.
	4 Accounts receivable, net	88,660.	4	103,032.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	2,209,591.	9	2,408,648.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,051,149.		
	b Less: accumulated depreciation	10b 14,880,205.		
	11 Investments - publicly traded securities	2,004,758.	10c	2,170,944.
	12 Investments - other securities. See Part IV, line 11	3,963,343.	11	4,668,427.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	46,923,965.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	180,024,456.	15	45,537,872.	
17 Accounts payable and accrued expenses	7,239,492.	16	224,313,017.	
18 Grants payable		17	8,422,147.	
19 Deferred revenue	91,089,290.	18		
20 Tax-exempt bond liabilities		19	98,160,299.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
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		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties		23		
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	60,805,534.	24		
26 Total liabilities. Add lines 17 through 25	159,134,316.	25	60,421,019.	
27 Net assets without donor restrictions	20,823,243.	26	167,003,465.	
28 Net assets with donor restrictions	66,897.	27	57,254,307.	
29 Capital stock or trust principal, or current funds		28	55,245.	
30 Paid-in or capital surplus, or land, building, or equipment fund		29		
31 Retained earnings, endowment, accumulated income, or other funds		30		
32 Total net assets or fund balances	20,890,140.	31		
33 Total liabilities and net assets/fund balances	180,024,456.	32	57,309,552.	
33 Total liabilities and net assets/fund balances		33	224,313,017.	

Form 990 (2023)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	105,763,334.
2	Total expenses (must equal Part IX, column (A), line 25)	2	69,389,603.
3	Revenue less expenses. Subtract line 2 from line 1	3	36,373,731.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,890,140.
5	Net unrealized gains (losses) on investments	5	45,681.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	57,309,552.

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
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 on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

SCHEDULE A
(Form 990)

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

2023

Open to Public
Inspection

Name of the organization	Employer identification number
THE AMERICAN BOARD OF INTERNAL MEDICINE	39-0866228

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).)
- ☐ 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 **section 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 33 1/3% 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 33 1/3% 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

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

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

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

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

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

f Enter the number of supported organizations
- | g Provide the following information about the supported organization(s). | | | | | | |
|--|----------|---|---|----|---|---|
| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |
- LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

332021 12-21-23

Schedule A (Form 990) 2023

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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990) 2023

THE AMERICAN BOARD OF INTERNAL MEDICINE 39-0866228 Page 3

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	37,149.					37,149.
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	63532356.	65177053.	71944515.	87672436.	98840860.	387167220
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	63569505.	65177053.	71944515.	87672436.	98840860.	387204369
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	3,687.	405.	2,750.	3,006.	4,622.	14,470.
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						0.
c Add lines 7a and 7b	3,687.	405.	2,750.	3,006.	4,622.	14,470.
8 Public support. (Subtract line 7c from line 6.)						387189899

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	63569505.	65177053.	71944515.	87672436.	98840860.	387204369
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	681,434.	61,570.	94,242.	2337763.	6910527.	10085536.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	681,434.	61,570.	94,242.	2337763.	6910527.	10085536.
11 Net income from unrelated business activities not included on 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.)	63,595.	12,000.	58,296.	27,696.	11,947.	173,534.
13 Total support. (Add lines 9, 10c, 11, and 12.)	64314534.	65250623.	72097053.	90037895.	105763334.	397463439

14 First 5 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 2023 (line 8, column (f), divided by line 13, column (f))	15	97.42 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	98.29 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	2.54 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	1.09 %

19a 33 1/3% support tests - 2023. 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 - 2022. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

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 on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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 on line 2, above, 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

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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 on line 2a, above, 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 lines 3a and 3b 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? If "Yes" or "No" 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):		
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 (<i>explain in detail in Part VI</i>):		
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 0.015 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 0.035.	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 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

Part II

Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a 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 Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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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 make significant use of its collection items (check all that apply).

a

☐ Public exhibition

d

☐ Loan or exchange program

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

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

a

Board designated or quasi-endowment

%

b

Permanent endowment

%

c

Term endowment

%

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

3a

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

(i)

Unrelated organizations?

(ii)

Related organizations?

3a(i)

3a(ii)

3b

☐ Yes
☐ No

b

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

☐

4

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

Part VI

Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		5,353,086.	4,933,974.	419,112.
d Equipment		11,698,063.	9,946,231.	1,751,832.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				2,170,944.

Schedule D (Form 990) 2023

THE AMERICAN BOARD OF INTERNAL MEDICINE

39-0866228 Page 3

Part VII Investments - Other Securities

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

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

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. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1) DUE FROM ABIM FOUNDATION	57,944.
(2) RIGHT-OF-USE ASSETS - OPERATING LEASES	45,479,928.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	45,537,872.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION	2,401,187.
(3) LEASE LIABILITIES - OPERATING	
(4) LEASES	58,019,832.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	60,421,019.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2023

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	105,829,015.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	45,681.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	20,000.
e	Add lines 2a through 2d	2e	65,681.
3	Subtract line 2e from line 1	3	105,763,334.
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	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	105,763,334.

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	69,409,603.
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	20,000.
e	Add lines 2a through 2d	2e	20,000.
3	Subtract line 2e from line 1	3	69,389,603.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	69,389,603.

Part XIII Supplemental Information

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

PART X, LINE 2:

THE INTERNAL REVENUE SERVICE HAS GRANTED THE ORGANIZATION, WHICH IS NOT A PRIVATE FOUNDATION, EXEMPTION FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRES THE ORGANIZATION TO EVALUATE TAX POSITIONS TAKEN BY THE ORGANIZATION AND RECOGNIZE A TAX LIABILITY IF THE ORGANIZATION HAS TAKEN ANY UNCERTAIN TAX POSITIONS THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY A TAX AUTHORITY. MANAGEMENT EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED THAT THE ORGANIZATION HAD MAINTAINED ITS TAX-EXEMPT STATUS AND HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENTS TO THE CONSOLIDATED FINANCIAL STATEMENTS. ACCORDINGLY, NO PROVISION FOR THE INCOME TAXES HAS

BEEN MADE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

REVENUE NETTED AGAINST EXPENSES	20,000.
---------------------------------	---------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

REVENUE NETTED AGAINST EXPENSES	20,000.
---------------------------------	---------

Part II

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

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

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

3 Enter total number of other organizations or entities

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

Part III can be duplicated if additional space is needed.

[illegible]

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 the 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 the 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 the 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 the 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 the 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 the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) 2023

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.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in or receive payment from a supplemental nonqualified retirement plan?
- c Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023

THE AMERICAN BOARD OF INTERNAL MEDICINE 39-0866228

Page 2

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 aren't 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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RICHARD J. BARON PRESIDENT/CEO	(i)	638,110.	160,815.	56,058.	197,208.	11,919.	1,064,110.	0.
	(ii)	159,527.	40,204.	14,014.	49,302.	2,980.	266,027.	0.
(2) RICHARD BATTAGLIA CHIEF MEDICAL OFFICER	(i)	381,358.	80,187.	20,072.	52,579.	29,763.	563,959.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JUDITH CASSEL CHIEF OF STAFF	(i)	318,016.	91,276.	42,572.	52,579.	39,850.	544,293.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) FURMAN MCDONALD SVP, ACADEMIC AND MEDICAL AFFAIRS	(i)	365,873.	96,401.	22,472.	52,579.	6,134.	543,459.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) REBECCA LIPNER SVP, ASSESSMENT AND RESEARCH	(i)	342,809.	71,114.	20,072.	52,579.	11,622.	498,196.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) VINCENT MANDES SENIOR VICE PRESIDENT/CFO	(i)	288,341.	63,029.	38,897.	47,321.	2,638.	440,226.	0.
	(ii)	32,038.	7,003.	4,322.	5,258.	293.	48,914.	0.
(7) PAMELA BROWNER-WHITE SVP, COMMUNICATIONS	(i)	251,502.	56,671.	30,644.	45,743.	26,689.	411,249.	0.
	(ii)	37,581.	8,468.	4,579.	6,835.	3,988.	61,451.	0.
(8) JEFFREY MILLER VP, INFORMATION TECHNOLOGY	(i)	255,272.	60,039.	50,418.	50,374.	15,055.	431,158.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) LORNA LYNN VP, MEDICAL EDUCATION RESEARCH	(i)	278,711.	41,384.	2,352.	43,420.	3,279.	369,146.	0.
	(ii)	5,688.	845.	48.	886.	67.	7,534.	0.
(10) BRADLEY BROSSMAN VP, PSYCHOMETRICS	(i)	199,641.	33,095.	15,422.	32,746.	34,059.	314,963.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) BERNADETTE HORVAT VP, TALENT AND CULTURE	(i)	224,766.	42,025.	3,050.	33,703.	4,184.	307,728.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) ROBERT KENDRICK VP, FINANCE OPERATIONS	(i)	179,471.	29,840.	7,800.	28,172.	38,588.	283,871.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) JEREMY DUGOSH VP, TEST DEVELOPMENT	(i)	175,874.	30,323.	32,400.	29,238.	0.	267,835.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) JEROME CLAUSER SR DIR, RESEARCH & INNOVATIONS	(i)	193,686.	7,500.	13,530.	29,127.	544.	244,387.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

Part III Supplemental Information

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

PART I, LINE 7:

ABIM HAS A BONUS POOL FOR TOP EXECUTIVES. THE BOARD EVALUATES THE
PERFORMANCE OF EACH EXECUTIVE BASED ON PRE-ESTABLISHED OBJECTIVES FOR A
GIVEN YEAR AND THEN DETERMINES WHETHER A BONUS IS APPROPRIATE.

SCHEDULE O
(Form 990)

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

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

THE AMERICAN BOARD OF INTERNAL MEDICINE (ABIM) SEEKS TO ENHANCE THE
QUALITY OF HEALTH CARE BY CERTIFYING INTERNISTS AND SUBSPECIALISTS WHO
DEMONSTRATE THE KNOWLEDGE, SKILLS AND ATTITUDES ESSENTIAL FOR EXCELLENT
PATIENT CARE.

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

ABIM SEEKS TO ENHANCE THE QUALITY OF HEALTH CARE BY CERTIFYING
INTERNISTS AND SUBSPECIALISTS WHO DEMONSTRATE THE KNOWLEDGE, SKILLS AND
ATTITUDES ESSENTIAL FOR EXCELLENT PATIENT CARE.

SINCE ITS FOUNDING IN 1936 TO ANSWER A PUBLIC CALL TO ESTABLISH MORE
UNIFORM STANDARDS FOR PHYSICIANS, CERTIFICATION BY ABIM HAS STOOD FOR
THE HIGHEST STANDARD IN INTERNAL MEDICINE AND ITS 21 SUBSPECIALTIES.
CERTIFICATION HAS MEANT THAT INTERNISTS HAVE DEMONSTRATED - TO THEIR
PEERS AND TO THE PUBLIC - THAT THEY HAVE THE CLINICAL JUDGMENT, SKILLS
AND ATTITUDES ESSENTIAL FOR THE DELIVERY OF EXCELLENT PATIENT CARE.
ABIM IS NOT A MEMBERSHIP SOCIETY, BUT A PHYSICIAN-LED NON-PROFIT,
INDEPENDENT EVALUATION ORGANIZATION. RESEARCH SUGGESTS BOARD
CERTIFICATION IS ASSOCIATED WITH BETTER CARE. OUR ACCOUNTABILITY IS
BOTH TO THE PROFESSION OF MEDICINE AND TO THE PUBLIC.

ABIM'S GOVERNANCE STRUCTURE CONSISTS OF MORE THAN 330 MEMBERS ON MORE
THAN 50 BOARDS AND COMMITTEES AND INCLUDES PHYSICIANS, ALLIED
PROFESSIONALS AND PUBLIC MEMBERS. ABIM OFFERS CERTIFICATION IN 22
DISCIPLINES - REPRESENTING THE BREADTH AND DEPTH OF INTERNAL MEDICINE.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Name of the organization	Employer identification number
THE AMERICAN BOARD OF INTERNAL MEDICINE	39-0866228

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

IN ORDER TO BE CERTIFIED, A PHYSICIAN MUST:

- * COMPLETE THE REQUISITE PRE-DOCTORAL MEDICAL EDUCATION
- * MEET SPECIFIC TRAINING REQUIREMENTS
- * MEET LICENSURE REQUIREMENTS AND PROCEDURAL REQUIREMENTS
- * PASS A CERTIFICATION EXAMINATION

ABIM ADMINISTERS ITS CERTIFICATION PROCESS BY: (1) ESTABLISHING REQUIREMENTS FOR TRAINING AND SELF-EVALUATION; (2) ASSESSING THE PROFESSIONAL CREDENTIALS OF CANDIDATES; (3) OBTAINING SUBSTANTIATION BY APPROPRIATE AUTHORITIES OF THE CLINICAL COMPETENCE AND PROFESSIONAL STANDING OF CANDIDATES; AND (4) DEVELOPING AND CONDUCTING EXAMINATIONS AND OTHER ASSESSMENTS.

INITIAL CERTIFICATION BY ABIM SIGNIFIES A PHYSICIAN IS READY TO PRACTICE IN INTERNAL MEDICINE OR ONE OF ITS SUBSPECIALTIES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

DIPLOMATES PARTICIPATING IN ABIM'S MOC PROGRAM ARE REQUIRED TO TAKE AND PASS AN ASSESSMENT EVERY 10 YEARS TO REMAIN CERTIFIED. THEY CAN DO THIS BY PASSING A POINT-IN-TIME ASSESSMENT CALLED THE TRADITIONAL, 10-YEAR MOC EXAM, OR ACHIEVING A PASSING SCORE AT THE CONCLUSION OF THEIR 5-YEAR LKA CYCLE. DIPLOMATES HOLDING CERTIFICATION IN CARDIOLOGY MAY ALSO BE ABLE TO SATISFY THIS REQUIREMENT BY ACHIEVING A PASSING SCORE IN THE COLLABORATIVE MAINTENANCE PATHWAY, AN ASSESSMENT PRODUCT JOINTLY CREATED AND ADMINISTERED BY ABIM AND THE AMERICAN COLLEGE OF

Name of the organization	Employer identification number
THE AMERICAN BOARD OF INTERNAL MEDICINE	39-0866228

CARDIOLOGY. MOST DIPLOMATES CERTIFIED PRIOR TO 1990 ARE STRONGLY URGED TO PARTICIPATE IN MOC BUT ARE NOT REQUIRED TO DO SO TO REMAIN CERTIFIED. FOR ALL DIPLOMATES, IN ADDITION TO REPORTING BOARD CERTIFICATION, ABIM WILL REPORT IF THEY ARE PARTICIPATING IN THE MOC PROGRAM (I.E., ENGAGING IN MOC ACTIVITIES FREQUENTLY).

PARTICIPATION IN MOC AND CONTINUED CERTIFICATION BY ABIM SIGNIFIES A PHYSICIAN IS STAYING CURRENT IN HIS OR HER DISCIPLINE.

FORM 990, PART VI, SECTION A, LINE 1A:

ABIM DOES NOT DELEGATE BROAD AUTHORITY TO ANY COMMITTEE.

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. THE FINANCE DEPARTMENT PROVIDES ALL INFORMATION AND REVIEWS THE FORM 990 PRIOR TO BOARD REVIEW. THE FORM 990 IS THEN MADE AVAILABLE TO THE ENTIRE GOVERNING BODY, VIA EMAIL, FOR COMMENTS AND QUESTIONS. ONCE ALL COMMENTS AND QUESTIONS HAVE BEEN ADDRESSED, THE FORM 990 IS APPROVED. THE CFO SIGNS THE FORM 990 AND COMMUNICATES TO THE BOARD OF DIRECTORS THAT THE FORM 990 HAS BEEN FILED.

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

A FORMAL, WRITTEN CONFLICT OF INTEREST POLICY HAS BEEN DEVELOPED AND IS REVIEWED PERIODICALLY BY THE CONFLICT OF INTEREST COMMITTEE, A SUBCOMMITTEE OF THE GOVERNANCE COMMITTEE OF THE BOARD OF DIRECTORS. IT IS POSTED AND

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

EASY TO LOCATE ON ABIM'S WEBSITE. ALL GOVERNANCE MEMBERS MUST ABIDE BY BOTH A FINANCIAL AND ACADEMIC CONFLICT OF INTEREST POLICY. ABIM STAFF ARE GOVERNED BY A CONFLICT OF INTEREST POLICY IN THE EMPLOYEE HANDBOOK AND EXECUTIVE STAFF ARE SUBJECT TO ANNUAL DISCLOSURE OF ANY POTENTIAL CONFLICTS. ALL GOVERNANCE AND EXECUTIVE STAFF DISCLOSURES OF RELEVANT RELATIONSHIPS ARE AVAILABLE ON ABIM'S WEBSITE.

FINANCIAL CONFLICT OF INTEREST

INDIVIDUALS WHO ARE APPOINTED TO SERVE ON ABIM BOARDS OR COMMITTEES ARE EXPECTED TO HAVE ABIM'S MISSION AS THEIR PRIMARY INTEREST WHEN CONTRIBUTING TO ABIM'S WORK. A REAL OR PERCEIVED CONFLICT OF INTEREST MAY ARISE WHEN, DUE TO ANOTHER INTEREST THAT MAY COMPETE WITH THOSE OF ABIM, AN INDIVIDUAL HAS THE OPPORTUNITY TO INFLUENCE ABIM WORK IN WAYS THAT COULD LEAD TO, OR APPEAR TO LEAD TO, PERSONAL OR INSTITUTIONAL GAIN, OR ADVANTAGE FOR ANOTHER ORGANIZATION.

THE ABIM CONFLICT OF INTEREST POLICY IS INTENDED TO PROVIDE GUIDELINES FOR IDENTIFYING AND MANAGING CONFLICTS THAT ARISE FROM COMPETING INTERESTS. IT IS INTENDED TO MAINTAIN THE INTEGRITY OF ABIM'S DECISION-MAKING PROCESSES AND, THEREBY, MAINTAIN THE CONFIDENCE OF THE PROFESSION AND THE PUBLIC IN ABIM'S STANDARDS AND JUDGMENTS.

THE POLICY APPLIES TO MEMBERS OF THE BOARD OF DIRECTORS, THE ABIM COUNCIL, SPECIALTY BOARDS AND ADVISORY COMMITTEES, ASSESSMENT DEVELOPMENT GROUPS (INCLUDING APPROVAL COMMITTEES AND ITEM-WRITING TASK FORCES), STANDARD SETTING PANELS, AND ANY OTHER STANDING AND AD HOC COMMITTEES OR TASK FORCES OF ABIM THAT DEVELOP ABIM POLICIES OR PRODUCTS. THOSE IN SERVICE TO ABIM ON THESE OR SUBSEQUENTLY CREATED ENTITIES ARE REFERRED TO COLLECTIVELY AS

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

"MEMBERS." THE POLICY APPLIES TO PUBLIC AND INTER-PROFESSIONAL MEMBERS AS WELL AS TO PHYSICIAN MEMBERS. BECAUSE THE WORK OF MEMBERS IN DIFFERENT GROUPS VARIES CONSIDERABLY IN FOCUS, DIFFERENT TYPES OF MANAGEMENT OF RELATIONSHIPS MAY BE INDICATED FOR SPECIFIC GROUPS. THE COMPLETE POLICY CAN BE FOUND AT

[HTTP://WWW.ABIM.ORG/ABOUT/GOVERNANCE/BOARD-POLICIES/FINANCIAL-CONFLICT-OF-INTEREST.ASPX.](http://www.abim.org/about/governance/board-policies/financial-conflict-of-interest.aspx)

ACADEMIC CONFLICT OF INTEREST

ABIM RECOGNIZES THAT INDIVIDUALS WHO SERVE ON ITS BOARD OF DIRECTORS, COUNCIL, SPECIALTY AND SUBSPECIALTY BOARDS, AND EXAM WRITING AND MEDICAL KNOWLEDGE SELF-ASSESSMENT PRODUCT COMMITTEES ARE ASKED TO SERVE THE MEDICAL COMMUNITY IN MANY WAYS. INDEED, IN MOST CIRCUMSTANCES, ABIM IS WELL-SERVED BY THE DIVERSE ACADEMIC ACTIVITIES OF ITS MEMBERS. MEMBERS MUST RECOGNIZE, HOWEVER, THAT SOME EDUCATIONAL ACTIVITIES CAN CREATE A REAL, POTENTIAL OR PERCEIVED CONFLICT OF INTEREST RELATING TO KNOWLEDGE OF QUESTIONS ON ABIM ASSESSMENTS. MEMBERS MUST FOLLOW THE GUIDELINES IN THE POLICY REGARDING EDUCATIONAL ACTIVITIES DURING ABIM SERVICE AND FOR A PERIOD OF TWO YEARS THEREAFTER. IT IS THE RESPONSIBILITY OF EACH MEMBER TO REPORT POTENTIAL AND ACTUAL SOURCES OF PERSONAL ACADEMIC CONFLICTS OF INTEREST AND TO COMPLY WITH THE POLICIES AND GUIDELINES DESCRIBED IN THE POLICY.

PROTECTING THE INTEGRITY OF ABIM EXAMINATIONS AND OTHER ASSESSMENTS IS ABSOLUTELY VITAL TO THE SUCCESSFUL WORK OF ABIM. INVOLVEMENT OF THOSE WHO CONTRIBUTE TO ABIM EXAMINATIONS AND ASSESSMENTS IN EDUCATIONAL PROGRAMS COULD CREATE THE PERCEPTION OF UNFAIR ADVANTAGE TO PROGRAM PARTICIPANTS. SPECIFICALLY, THOSE WHO DEVELOP ABIM EXAMINATIONS OR MEDICAL KNOWLEDGE SELF-ASSESSMENT PRODUCTS OR WHO INFLUENCE ABIM POLICIES MUST NOT

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

PARTICIPATE IN EDUCATIONAL ACTIVITIES THAT ARE ADVERTISED AS PREPARATION FOR ABIM SECURE EXAMS IN THEIR SPECIALTY OR ANY OTHER ABIM AREA OF CERTIFICATION. ALTHOUGH MEMBERS OF SPECIFIC ASSESSMENT DEVELOPMENT GROUPS GENERALLY DO NOT HAVE ANY DIRECT KNOWLEDGE ABOUT THE CONTENT OF OTHER EXAMINATIONS OFFERED BY ABIM, AND SOME MEMBERS OF THE BOARD OF DIRECTORS, THE COUNCIL AND THE SPECIALTY BOARDS/ADVISORY COMMITTEES DO NOT WORK DIRECTLY ON ANY EXAMINATIONS, THE BROADER PHYSICIAN AND HEALTH CARE COMMUNITIES DO NOT MAKE A DISTINCTION BETWEEN THESE VARIED TYPES OF SERVICE TO ABIM. THEREFORE, THE FOLLOWING GUIDELINES APPLY TO ALL MEMBERS. IN ADDITION, ABIM STAFF IS SUBJECT TO THE CONFLICT OF INTEREST POLICIES SET FORTH IN THE ABIM STAFF CODE OF ETHICS AND BUSINESS CONDUCT. THE PRESIDENT AND CEO, AS A MEMBER OF THE BOARD OF DIRECTORS, IS SUBJECT TO THE GUIDELINES CONTAINED IN THIS POLICY AS WELL AS TO THE STAFF CODE OF ETHICS AND BUSINESS CONDUCT.

IF UNCERTAIN ABOUT THESE GUIDELINES, INDIVIDUALS ARE URGED TO SEEK THE ADVICE OF THE ABIM CONFLICT OF INTEREST STAFF, THE CONFLICT OF INTEREST SUBCOMMITTEE OR THE CHAIR OF THE BOARD. QUESTIONS ABOUT ACTIVITIES NOT CLEARLY COVERED BY THESE GUIDELINES WILL BE TAKEN TO THE CONFLICT OF INTEREST SUBCOMMITTEE CHAIR, WHO MAY CHOOSE TO CONVENE THE FULL CONFLICT OF INTEREST SUBCOMMITTEE; MEMBERS MAY ALSO REQUEST A FULL CONFLICT OF INTEREST SUBCOMMITTEE REVIEW.

DECISIONS OF THE CONFLICT OF INTEREST SUBCOMMITTEE CONCERNING PERMITTED AND PROHIBITED ACTIVITIES ARE TO BE CONSIDERED FINAL, AND THE CONFLICT OF INTEREST SUBCOMMITTEE MAY RECOMMEND TO THE GOVERNANCE COMMITTEE SANCTIONS FOR MEMBERS FOUND TO BE IN VIOLATION OF THE ACADEMIC CONFLICT OF INTEREST POLICY OR A DECISION OF THE CONFLICT OF INTEREST SUBCOMMITTEE, UP TO AND

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

INCLUDING REMOVAL FROM BOARD SERVICE OR REVOCATION OF CERTIFICATION.

THE POLICY CAN BE FOUND AT

[HTTP://WWW.ABIM.ORG/ABOUT/GOVERNANCE/BOARD-POLICIES/ACADEMIC-CONFLICT-OF-INTEREST.ASPX.](http://www.abim.org/about/governance/board-policies/academic-conflict-of-interest.aspx)

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

ABIM ENGAGES AN EXTERNAL COMPENSATION VENDOR TO CONDUCT AN ORGANIZATION-WIDE COMPENSATION REVIEW ROUGHLY EVERY THREE YEARS TO ASSURE COMPETITIVE BASE AND TOTAL COMPENSATION FOR ALL EMPLOYEES UP THROUGH AND INCLUDING VICE PRESIDENTS. EACH CYCLE, THE VENDOR:

- * REVIEWS ALL EXISTING JOB DESCRIPTIONS/DOCUMENTATION;
- * SPEAKS WITH KEY MANAGERS IN EACH FUNCTIONAL AREA;
- * RESEARCHES AND EXTRACTS PAY SURVEY DATA FOR SELECTED BENCHMARK JOB TYPES; AND,
- * ANALYZES SEVERAL PAY PRACTICE DATA SOURCES INCLUDING: VIEW OF COMMERCIAL SURVEY REPORTS (ECONOMIC RESEARCH INSTITUTE, SALARY.COM, PRM CONSULTING);
- * REVIEW OF 990S FOR NON-PROFIT ORGANIZATIONS WITH SIMILAR SIZES IN HEALTH CARE; AND
- * ASSESSMENT OF THE PAY PRACTICES OF OTHER NON-PROFIT AND FOR-PROFIT CLIENTS IN THE PHILADELPHIA LABOR MARKET.

ABIM MAINTAINS SALARIES IN LINE WITH DESIGNATED RANGES AND COMPETITIVE PAY PRACTICES.

IN ADDITION, COMPENSATION OF OUR CEO IS REVIEWED EACH YEAR BY THE EXECUTIVE COMPENSATION COMMITTEE (ECC), AND THE ECC'S RECOMMENDATION ON CEO COMPENSATION NEEDS TO BE APPROVED BY THE BOARD OF DIRECTORS. OTHER

Name of the organization

THE AMERICAN BOARD OF INTERNAL MEDICINE

Employer identification number

39-0866228

EXECUTIVE-LEVEL STAFF IS SET AFTER RECOMMENDATION BY THE CEO AND THEN REVIEW AND APPROVAL BY THE EXECUTIVE COMPENSATION COMMITTEE. THE ECC DIRECTLY ENGAGES AN INDEPENDENT CONSULTANT TO PROVIDE DATA ON SALARIES FOR COMPARABLE EXECUTIVE POSITIONS IN COMPARABLE ORGANIZATIONS, UPDATED EVERY THREE YEARS, AND THIS COMPARATIVE DATA IS USED TO SET, REVIEW AND APPROVE ALL EXECUTIVE SALARIES. THE EXECUTIVE COMPENSATION COMMITTEE REPORTS EXECUTIVE COMPENSATION ANNUALLY TO THE FULL BOARD OF DIRECTORS.

THE REVIEW AND APPROVAL OF CEO AND EXECUTIVE-LEVEL STAFF COMPENSATION IS DOCUMENTED IN THE MINUTES OF THE ECC.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 1023 WAS NOT REQUIRED AT THE TIME OF INCORPORATION (1936).

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

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART VII:

THE COMPENSATION REPORTED ON FORM 990, PART VII FOR THE FOLLOWING INDIVIDUAL WAS PAID DIRECTLY TO THEIR EMPLOYER AS FOLLOWS:

* SAFWAN BADR - EDUMED, LLC - \$14,000

THE COMPENSATION REPORTED ON FORM 990, PART VII FOR THE FOLLOWING INDIVIDUAL INCLUDED COMPENSATION FOR ABIM BOARD SERVICE AS WELL AS OTHER SERVICES; COMPENSATION AND SERVICES ARE BROKEN DOWN AS FOLLOWS:

* ERICA JOHNSON, MD - OF THE \$27,500 TOTAL COMPENSATION REPORTED FOR ERICA JOHNSON, MD, \$4,000 WAS FOR SERVING ON THE ABIM INFECTIOUS

Name of the organization	Employer identification number
THE AMERICAN BOARD OF INTERNAL MEDICINE	39-0866228

DISEASE BOARD, \$9,500 WAS FOR SERVING ON THE ABIM COUNCIL, AND THE
REMAINING \$14,000 WAS FOR SERVING ON THE ABIM BOARD OF DIRECTORS.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTANTS:

PROGRAM SERVICE EXPENSES	5,534,809.
MANAGEMENT AND GENERAL EXPENSES	2,087,973.
TOTAL EXPENSES	7,622,782.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	7,622,782.

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

2023

Open to Public
Inspection

Name of the organization	THE AMERICAN BOARD OF INTERNAL MEDICINE	Employer identification number	39-0866228
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ABIM FOUNDATION - 23-2585181 510 WALNUT STREET, SUITE 1700 PHILADELPHIA, PA 19106	TO SUPPORT THE AMERICAN BOARD OF INTERNAL MEDICINE	PENNSYLVANIA	501(C)(3)	LINE 12A, I	THE AMERICAN BOARD OF INTERNAL MEDICINE	X	

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 organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

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) ABIM FOUNDATION	L	144,055.	CASH - ACTUAL COST
(2) ABIM FOUNDATION	O	1,928,294.	CASH - ACTUAL COST
(3) ABIM FOUNDATION	Q	753,158.	CASH - ACTUAL COST
(4)			
(5)			
(6)			

Provide additional information for responses to questions on Schedule R. See instructions.