

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 black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2012
Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 01-01-2012, 2012, and ending 12-31-2012

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN BOARD OF OPHTHALMOLOGY		D Employer identification number 23-1693176
	Doing Business As		E Telephone number (610) 664-1175
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 111 PRESIDENTIAL BLVD NO 241		
	City or town, state or country, and ZIP + 4 BALA CYNWYD, PA 190041004		
F Name and address of principal officer JOHN G CLARKSON MD 111 PRESIDENTIAL BLVD NO 241 BALA CYNWYD, PA 190041004		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW ABOP ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation 1917
			M State of legal domicile MN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE MISSION IS TO IMPROVE THE QUALITY OF OPHTHALMIC PRACTICE THROUGH A PROCESS OF CERTIFICATION		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	12
	6 Total number of volunteers (estimate if necessary)	6	600
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,928,526	4,483,086
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	187,669	264,571
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,043	2,504
		4,130,238	4,750,161
	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	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		997,656	1,032,711
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,473,546	2,930,825
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		3,471,202	3,963,536
19 Revenue less expenses Subtract line 18 from line 12	659,036	786,625	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	6,657,514	7,812,106
	21 Total liabilities (Part X, line 26)	1,541,676	1,728,612
22 Net assets or fund balances Subtract line 21 from line 20	5,115,838	6,083,494	

Part II Signature Block

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

Sign Here	***** Signature of officer
	JOHN G CLARKSON MD EXECUTIVE OFFICER Type or print name and title
Paid Preparer Use Only	Print/Type preparer's name JULIUS GREEN
	Firm's name ▶ PARENTEBEARD LLC
	Firm's address ▶ 1650 MARKET STREET SUITE 4500 PHILADELPHIA, PA 19103

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III



1 Briefly describe the organization's mission

THE AMERICAN BOARD OF OPHTHALMOLOGY (ABO) IS AN INDEPENDENT, NOT-FOR-PROFIT ORGANIZATION AND THE NATION'S OLDEST MEDICAL SPECIALTY CERTIFYING BOARD, FOUNDED IN 1916 (THE DESCRIPTION REQUIRED HERE IS CONTINUED ON SCHEDULE O) OUR MISSION IS TO SERVE THE PUBLIC BY IMPROVING THE QUALITY OF OPHTHALMIC PRACTICE THROUGH A PROCESS OF CERTIFICATION AND MAINTENANCE OF CERTIFICATION THAT FOSTERS EXCELLENCE AND ENCOURAGES CONTINUAL LEARNING

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

If "Yes," describe these changes on Schedule O

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

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

BOARD CERTIFICATION SINCE 1916, NEARLY 27,000 OPHTHALMOLOGISTS HAVE CHALLENGED THEMSELVES TO MEET THE RIGOROUS CERTIFICATION STANDARDS ESTABLISHED BY THE AMERICAN BOARD OF OPHTHALMOLOGY THE FIRST MEDICAL SPECIALTY BOARD FOUNDED IN THE UNITED STATES, THE AMERICAN BOARD OF OPHTHALMOLOGY AWARDS THE ONLY MEDICAL SPECIALTY CERTIFICATE IN OPHTHALMOLOGY RECOGNIZED BY BOTH THE AMERICAN BOARD OF MEDICAL SPECIALTIES (ABMS) AND THE AMERICAN MEDICAL ASSOCIATION (AMA) CERTIFICATION IS GRANTED TO OPHTHALMOLOGISTS WHO MEET A SERIES OF ACCREDITED MEDICAL TRAINING REQUIREMENTS IN OPHTHALMOLOGY, SIGN A PRACTICE PLEDGE INDICATING THEIR INTENT TO PRACTICE WITH COMPASSION, INTEGRITY AND RESPECT FOR HUMAN DIGNITY, AND COMPLETE AN INTENSIVE EVALUATION PROCESS WHICH INCLUDES TWO EXAMINATIONS A WRITTEN QUALIFYING EXAMINATION (WQE) AND AN ORAL EXAMINATION PHYSICIANS WHO MEET ALL OF THE REQUIREMENTS FOR INITIAL CERTIFICATION BECOME DIPLOMATES OF THE BOARD AND EARN A CERTIFICATE VALID FOR A PERIOD OF 10 YEARS SINCE THE EARLY 1990S, ALL DIPLOMATES ARE REQUIRED TO ACTIVELY MAINTAIN THEIR CERTIFICATE THROUGH A LIFELONG LEARNING AND PRACTICE IMPROVEMENT PROCESS KNOWN AS MAINTENANCE OF CERTIFICATION IN ORDER TO EXTEND THE VALIDITY OF THAT CERTIFICATE THE ABO CONDUCTED AWRITTEN QUALIFYING EXAMINATION AND TWO CORRESPONDING ORAL EXAMINATIONS FOR QUALIFIED CANDIDATES SUCCESSFUL CANDIDATES ARE CERTIFIED BY THE AMERICAN BOARD OF OPHTHALMOLOGY FOR A PERIOD OF TEN YEARS THE ABO ISSUED CERTIFICATION TO 462 PEOPLE IN 2012

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

MAINTENANCE OF CERTIFICATION (MOC) IS A PROCESS ADOPTED BY ALL 24 AMERICAN BOARD OF MEDICAL SPECIALTIES (ABMS) MEMBER BOARDS IT EMBODIES THE PRINCIPLES OF LIFELONG LEARNING AND CONTINUOUS IMPROVEMENT, FOR THE BENEFIT OF THE PUBLIC AND THE PROFESSION AND AIMS TO 1 ESTABLISH AND MAINTAIN HIGH STANDARDS FOR PATIENT CARE IN OPHTHALMOLOGY, 2 PROVIDE PHYSICIANS WITH THE MEANS TO CONTINUALLY ASSESS AND IMPROVE THEIR ABILITY TO MEET THESE STANDARDS, 3 ENSURE THAT PHYSICIANS ARE BEING ASSESSED BY RELIABLE AND VALID MEASURES TO CONTINUALLY IMPROVE PATIENT CARE THE GOAL OF MOC IS TO CONTINUALLY SET THE STANDARDS OF EXCELLENCE IN THE QUALITY OF OPHTHALMIC CARE BY FOCUSING ON SIX GENERAL COMPETENCIES INTEGRAL TO QUALITY CARE PATIENT CARE, MEDICAL KNOWLEDGE, PRACTICE-BASED LEARNING AND IMPROVEMENT, INTERPERSONAL AND COMMUNICATION SKILLS, PROFESSIONALISM, AND SYSTEMS-BASED PRACTICE THE ABO ALSO RECOGNIZES A SEVENTH COMPETENCY IN SURGICAL SKILLS THE AMERICAN BOARD OF OPHTHALMOLOGY'S MOC PROCESS IS THE ONLY MAINTENANCE OF CERTIFICATION PROCESS FOR EYE CARE SPECIALISTS OFFICIALLY RECOGNIZED BY THE AMERICAN BOARD OF MEDICAL SPECIALTIES THE ABO ADMINISTERED A FOUR-PART PROGRAM THAT ENABLES BOARD CERTIFIED OPHTHALMOLOGISTS TO MAINTAIN THEIR CERTIFICATION OVER A TEN-YEAR CYCLE THE MOC PROGRAM INCLUDES EVIDENCE OF PROFESSIONAL STANDING, EVIDENCE OF LIFELONG LEARNING AND SELF-ASSESSMENT, DEMONSTRATION OF COGNITIVE EXPERTISE, AND PRACTICE ASSESSMENT ACTIVITIES THE ABO RECERTIFIED 441 OPHTHALMOLOGISTS IN 2012














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

VERIFICATION OF BOARD CERTIFICATION STATUS THE ABO PROVIDES PRIMARY SOURCE VERIFICATION OF BOARD CERTIFICATION TO THE PUBLIC, CREDENTIALING ORGANIZATIONS AND OTHER INTERESTED ORGANIZATIONS

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

4e Total program service expenses

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) 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		
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		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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		
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		
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		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1a 26		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1b 0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 12		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
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)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders. 11a		
11b	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?		
12b	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.		
13a	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		
13b	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		
13c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

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

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	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?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	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
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 BETH ANN COMBER ADMINISTRATOR 111 PRESIDENTIAL BLVD SUITE 241 BALA CYNWYD, PA (610) 664-1175

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

Check if Schedule O contains a response to any question in this Part VII

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WALLACE ALWARD MD CHAIRMAN	10 00 10	X		X				24,124	0	0
(2) ANTHONY ARNOLD MD BOARD DIRECTOR	10 00 10	X						18,765	0	0
(3) KEITH BARATZ MD BOARD DIRECTOR	10 00 10	X						13,795	0	0
(4) H CULVER BOLDT MD BOARD DIRECTOR	10 00 10	X						20,974	0	0
(5) J DOUGLAS CAMERON MD BOARD DIRECTOR	10 00 10	X						21,084	0	0
(6) JOHN CLARKSON MD EXECUTIVE DIRECTOR	30 00 10	X		X				314,182	0	80,598
(7) PHILIP CUSTER MD BOARD DIRECTOR	10 00 10	X						22,205	0	0
(8) JANET DAVIS MD VICE-CHAIR	10 00 10	X		X				17,756	0	0
(9) NANCY HAMMING MD BOARD DIRECTOR	10 00 10	X						17,700	0	0
(10) PAUL LEE MD BOARD DIRECTOR	10 00 10	X						18,189	0	0
(11) CHRISTINE MCENTEE MD BOARD DIRECTOR	10 00 10	X						7,553	0	0
(12) MICHAEL SIATKOWSKI MD BOARD DIRECTOR	10 00 10	X						21,190	0	0
(13) JOHN SUTPHIN JR MD BOARD DIRECTOR	10 00 10	X						23,842	0	0
(14) DAVID WILSON MD BOARD DIRECTOR	10 00 10	X						34,330	0	0
(15) SOPHIA M CHUNG MD BOARD DIRECTOR	10 00 10	X						18,072	0	0
(16) CLAUDE L COWAN MD BOARD DIRECTOR	10 00 10	X						10,797	0	0
(17) MATTHEW E FITZGERALD BOARD DIRECTOR	10 00 10	X						10,045	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KENNETH M GOINS BOARD DIRECTOR	10 00 10	X					24,739	0	0	
(19) DALE K HEUER MD BOARD DIRECTOR	10 00 10	X					18,541	0	0	
(20) HAROLD SHAW JR MD BOARD DIRECTOR	10 00 10	X					19,631	0	0	
(21) BHAVNA SHETH MD BOARD DIRECTOR	10 00 10	X					26,215	0	0	
(22) BETH ANN COMBER ADMINISTRATOR	50 00 10			X			134,832	0	35,067	
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							838,561	0	115,665	

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 **2**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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 **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question 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, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a _____					
	b Membership dues 1b _____					
	c Fundraising events 1c _____					
	d Related organizations 1d _____					
	e Government grants (contributions) 1e _____					
	f All other contributions, gifts, grants, and similar amounts not included above 1f _____					
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f ▶					
Program Service Revenue	2a EXAMINATION FEES	Business Code 541900	4,468,046	4,468,046		
	b CERTIFICATION DIPLOMAS	541900	9,900	9,900		
	c VERIFICATION CHARGES	541900	5,140	5,140		
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶		4,483,086			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		158,290		158,290	
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	4,899,097			
		(ii) Other				
		b Less cost or other basis and sales expenses	4,792,816			
		c Gain or (loss)	106,281			
	d Net gain or (loss) ▶		106,281		106,281	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a					
		b Less direct expenses b				
c Net income or (loss) from fundraising events ▶						
9a Gross income from gaming activities See Part IV, line 19 a						
	b Less direct expenses b					
	c Net income or (loss) from gaming activities ▶					
10a Gross sales of inventory, less returns and allowances a						
	b Less cost of goods sold b					
	c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue	Business Code					
11a REIMBURSEMENTS/GUEST MEALS	900099	2,504		2,504		
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d ▶		2,504				
12 Total revenue. See Instructions ▶		4,750,161	4,483,086	0	267,075	

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 to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	563,310			
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.	278,402			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	82,484			
9	Other employee benefits.	45,728			
10	Payroll taxes.	62,787			
11	Fees for services (non-employees)				
a	Management.				
b	Legal.	153,838			
c	Accounting.	25,531			
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	38,418			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	21,985			
12	Advertising and promotion.				
13	Office expenses.	189,554			
14	Information technology.	7,519			
15	Royalties.				
16	Occupancy.	550,319			
17	Travel.	41,293			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	536,975			
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	6,372			
23	Insurance.	49,327			
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	EXAMINATION EXPENSES	1,070,570			
b	CERTIFICATION EXPENSES	149,017			
c	SUBSPEICILATY CERTIFICA	78,154			
d	SINGAPORE CERTIFICATION	208			
e	All other expenses	11,745			
25	Total functional expenses. Add lines 1 through 24e.	3,963,536			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	340,089	1	364,703
	2 Savings and temporary cash investments	145,168	2	16,022
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	12,145	5	7,759
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	60,958	9	122,591
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,182,422		
	b Less accumulated depreciation	10b 458,821	177,778	10c 723,601
	11 Investments—publicly traded securities	5,919,844	11	6,575,898
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	1,532	15	1,532
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,657,514	16	7,812,106	
Liabilities	17 Accounts payable and accrued expenses	43,126	17	133,357
	18 Grants payable		18	
	19 Deferred revenue	1,476,550	19	1,544,575
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	22,000	25	50,680
	26 Total liabilities. Add lines 17 through 25	1,541,676	26	1,728,612
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0	30	0
	31 Paid-in or capital surplus, or land, building or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	5,115,838	32	6,083,494
33 Total net assets or fund balances	5,115,838	33	6,083,494	
34 Total liabilities and net assets/fund balances	6,657,514	34	7,812,106	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,750,161
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,963,536
3	Revenue less expenses Subtract line 2 from line 1	3	786,625
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,115,838
5	Net unrealized gains (losses) on investments	5	181,031
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,083,494

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2012

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN BOARD OF OPHTHALMOLOGY

Employer identification number 23-1693176

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

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

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

Form for Part II Conservation Easements including checkboxes for preservation purposes, a table for held at the end of the year (2a-2d), and questions about monitoring and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets including questions about reporting and amounts for revenues and assets.

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

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

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? 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" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment
- b** Permanent endowment
- c** Temporarily restricted endowment

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

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

- (i)** unrelated organizations
- (ii)** related organizations

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

b If "Yes" to 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. 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				
d Equipment		145,112	113,051	32,061
e Other		1,037,310	345,770	691,540
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				723,601

Part VII Investments—Other Securities. 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		
Other		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
SINGAPORE CONTRACT DEPOSIT	50,680
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	50,680

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,898,322
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a	181,031	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	5,548	
e	Add lines 2a through 2d			2e 186,579
3	Subtract line 2e from line 1			3 4,711,743
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	38,418	
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b			4c 38,418
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)			5 4,750,161

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

1	Total expenses and losses per audited financial statements		1	3,925,118
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d			2e 0
3	Subtract line 2e from line 1			3 3,925,118
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	38,418	
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b			4c 38,418
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)			5 3,963,536

Part XIII Supplemental Information

Complete this part to 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.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	THE BOARD ACCOUNTS FOR UNCERTAINTIES IN INCOME TAXES IN ACCORDANCE WITH AUTHORITATIVE GUIDANCE, WHICH PRESCRIBES A RECOGNITION THRESHOLD OF MORE-LIKELY-THAN-NOT TO BE SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY. MEASUREMENT OF THE TAX UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD HAS BEEN MET. MANAGEMENT DETERMINED THAT THERE WERE NO TAX UNCERTAINTIES THAT MET THE RECOGNITION THRESHOLD FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011. THE ORGANIZATION'S FEDERAL EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURNS FOR 2011, 2010, AND 2009 REMAIN SUBJECT TO EXAMINATION BY THE IRS. THE BOARD'S POLICY IS TO RECOGNIZE INTEREST RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST EXPENSE AND PENALTIES IN OPERATING EXPENSES.
PART XI, LINE 2D - OTHER ADJUSTMENTS		EDUCATION FUND INCOME, SEPARATELY REPORTED 3,082. ADJUSTMENT FOR EDUCATION FUND'S UNREALIZED GAINS 2,466.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2012

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN BOARD OF OPHTHALMOLOGY

Employer identification number

23-1693176

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 in 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 checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification 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 (e g , maid, chauffeur, chef) |

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

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

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

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input 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 in 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 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.

5 For persons listed in 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," to line 5a or 5b, describe in Part III

6 For persons listed in 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," to line 6a or 6b, describe in Part III

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

8 Were any amounts reported in 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOHN CLARKSON MD EXECUTIVE DIRECTOR	(i)	312,814	0	1,368	0	80,598	394,780	0
	(ii)	0	0	0	0	0	0	0
(2) BETH ANN COMBER ADMINISTRATOR	(i)	134,832	0	0	26,967	8,100	169,899	0
	(ii)	0	0	0	0	0	0	0

Schedule J (Form 990) 2012

Part III Supplemental Information

Complete this part to 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

Identifier	Return Reference	Explanation
	PART I, LINE 1A	TRAVEL FOR EXECUTIVE DIRECTOR'S SPOUSE, MRS DIANA CLARKSON, IS REIMBURSED BY ABO THESE AMOUNTS ARE REPORTED TO DR CLARKSON AS COMPENSATION UNDER A SEPARATE FORM 1099 RECEIPTS ARE REQUIRED AND TRAVEL IS RELATED TO ABO BUSINESS ONLY
	PART I, LINE 1B	THE PROFESSIONAL SERVICES AGREEMENT FOR THE EXECUTIVE DIRECTOR INCLUDES PROVISION FOR SPOUSE TRAVEL

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN BOARD OF OPHTHALMOLOGY

Employer identification number

23-1693176

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 4 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization
AMERICAN BOARD OF OPHTHALMOLOGY

Employer identification number

23-1693176

Identifier	Return Reference	Explanation
NEW PROGRAM SERVICES	FORM 990, PART III, LINE 2	THE ORGANIZATION LAUNCHED A NEW MAINTENCE OF CERTIFICATION PRACTICE PERFORMANCE ASSESSMENT WHICH REQUIRES ABO DIPLOMATES TO REVIEW THEIR PATIENT CARE, DEVELOP IMPROVEMENT STRATEGIES AND MEASURE THE OUTCOMES

Identifier	Return Reference	Explanation
CHANGES IN PROGRAM SERVICES	FORM 990, PART III, LINE 3	THE ORGANIZATION DISCONTINUED ITS PREVIOUS MAINTENANCE OF CERTIFICATION PRACTICE PERFORMANCE ASSESSMENT PROGRAM (OFFICE RECORD REVIEW) WHICH WAS REPLACED WITH A NEW PROGRAM THAT PROVIDES THE OPPORTUNITY FOR ABO DIPLOMATES TO TRACK IMPROVEMENTS IN PATIENT CARE.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 1	THERE SHALL BE AN EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS CONSISTING OF THE CHAIR, VICE-CHAIR, EXECUTIVE DIRECTOR OF THE BOARD OF DIRECTORS, PUBLIC DIRECTORS IN THEIR SECOND TERM, AND THE CHAIRS OF THE WRITTEN EXAMINATIONS COMMITTEE, THE ORAL EXAMINATIONS COMMITTEE, FINANCE COMMITTEE, ADMISSIONS COMMITTEE, NOMINATING AND GOVERNANCE COMMITTEE, EXAMINERS COMMITTEE AND THE MAINTENANCE OF CERTIFICATION COMMITTEE. THE IMMEDIATE PAST CHAIR OF THE BOARD OF DIRECTORS SHALL BE AN EX-OFFICIO VOTING MEMBER THEREOF IF HE OR SHE IS STILL A DIRECTOR WHOSE TERM HAS NOT EXPIRED. DURING THE PERIOD BETWEEN REGULAR MEETINGS OF THE BOARD OF DIRECTORS, THE EXECUTIVE COMMITTEE SHALL BE VESTED WITH ALL POWERS AND AUTHORITY WHICH THE BOARD OF DIRECTORS MAY EXERCISE, PROVIDED THE ACTIONS OF SUCH EXECUTIVE COMMITTEE SHALL NOT REVOKE PRIOR BUT STILL EFFECTIVE ACTION TAKEN BY THE BOARD OF DIRECTORS. THE EXECUTIVE COMMITTEE SHALL REPORT ITS ACTIONS TO THE BOARD OF DIRECTORS AT EACH REGULAR MEETING OF THE BOARD OF DIRECTORS.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 4	IN 2012, THE BYLAWS WERE REVIEWED BY NEW LEGAL COUNSEL AND CHANGES WERE MADE TO REFLECT CURRENT OPERATIONS AND DESIRED OPERATIONS, INCLUDING CHANGES TO STANDING COMMITTEES, ROLES OF OFFICERS IN VARIOUS COMMITTEES, ADDITIONS OF NEW COMMITTEES, AND THE ROLE OF THE PUBLIC DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	MANAGEMENT ENGAGED AN ACCOUNTING FIRM TO DRAFT THE FORM 990 ONCE COMPLETE THE FINANCE COMMITTEE WILL REVIEW THE 990 WITH MANAGEMENT THE 990 WILL THEN BE PROVIDED TO ALL BOARD DIRECTORS FOR THEIR REVIEW PRIOR TO FILING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	ON AN ANNUAL BASIS, ALL EMPLOYEES AND BOARD MEMBERS RECEIVE AN ANNUAL LETTER WHICH INCLUDES THE ORGANIZATION'S CONFLICT OF INTEREST STATEMENTS. ALL EMPLOYEES AND BOARD MEMBERS ARE REQUIRED TO ACKNOWLEDGE THEIR RECEIPT AND REVIEW OF THIS POLICY IN A WRITTEN RESPONSE. IN ADDITION, THEY ARE REQUIRED TO DISCLOSE ANY KNOWN OR POTENTIAL CONFLICTS. THE COI COMMITTEE REVIEWS ANNUAL DISCLOSURE FORMS, SEEKS FURTHER INFORMATION WHEN POTENTIAL CONFLICTS ARE IDENTIFIED AND WORKS WITH THE INDIVIDUALS TO ELIMINATE THE CONFLICTS. IF A BOARD MEMBER HAS A CONFLICT THAT CANNOT BE ELIMINATED, HE OR SHE RECUSES HERSELF FROM ANY DECISIONS MADE REGARDING THE CONFLICTED TRANSACTION.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	<p>THE BOARD DIRECTORS ARE PAID A PER DIEM FOR ALL FACE-TO-FACE MEETINGS. IN ADDITION TO MEETINGS, THE BOARD DIRECTORS WORK APPROXIMATELY 10% OR 10 HOURS OF THEIR TIME A WEEK ON AN ANNUAL BASIS FOR THE BOARD. THEY ARE ONLY PAID A PER DIEM FOR IN PERSON MEETINGS. THE PER DIEM REIMBURSEMENT FOR DIRECTORS IS REFLECTIVE OF THE BENCHMARK OF THE MEDIAN SALARY OF A FULL PROFESSOR OF OPHTHALMOLOGY ACCORDING TO THE AAMC FACULTY SURVEY REPORT (BASED ON 250 DAYS OF WORK/YEAR). ALL EXPENSES INCURRED BY DIRECTORS ARE PAID BY THE DIRECTORS FROM THE PER DIEM. DIRECTORS ARE ALSO REIMBURSED TRAVEL COSTS. THE EXECUTIVE DIRECTOR'S COMPENSATION IS DETERMINED BY THE EXECUTIVE DIRECTOR COMPENSATION COMMITTEE, WHICH USES A STANDARD FORMULA IN ADDITION TO REVIEW OF SIMILAR ORGANIZATIONS' 990S. THE EXECUTIVE DIRECTOR IS ALSO EVALUATED BY THE BOARD AND STAFF ON AN ANNUAL BASIS. THE FORMULA USED FOR EXECUTIVE DIRECTOR COMPENSATION IS DETERMINED ACCORDING TO THE AAMC FACULTY SURVEY REPORT AND IS EQUAL TO - 75% OF THE MEDIAN SALARY FOR CHAIR - 25% OF 75TH PERCENTILE SALARY FOR FULL PROFESSOR. STAFF COMPENSATION RANGES ARE DETERMINED BASED ON JOB SCOPE AND PERFORMANCE IN REFERENCE TO AN INDEPENDENT SALARY SURVEY THAT INCLUDES BOTH NATIONAL AND LOCAL BENCHMARKS. THIS SURVEY IS CONDUCTED ONCE EVERY TWO TO THREE YEARS WITH ANNUAL UPDATES.</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
AUDIT OVERSIGHT	FORM 990, PAGE 12, PART X11, LINE 2C	THE FINANCE COMMITTEE IS RESPONSIBLE FOR THE OVERSIGHT OF THE FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. A SUBCOMMITTEE OF THE FINANCE COMMITTEE, THE AUDIT SUBCOMMITTEE IS RESPONSIBLE FOR OVERSIGHT AND RECOMMENDATION FOR APPROVAL OF THE ANNUAL AUDIT TO THE FINANCE COMMITTEE, WHICH THEN RECOMMENDS THE AUDIT FOR APPROVAL BY THE FULL BOARD. THE PROCEESS HAS NOT CHANGED FROM PRIOR YEARS.

Identifier	Return Reference	Explanation
HOURS WORKED FOR THE ORGANIZATION	FORM 990, PAGE 7, PART VII, COLUMN B	THE EXECUTIVE DIRECTOR IS A PART TIME EMPLOYEE WHO SERVES THE ABO AT 60% TIME. THIS IS BASED ON A 50 HOUR WORK WEEK. THE BOARD OF DIRECTORS SPEND AN AVERAGE OF 25% OF A 40-HOUR WORK WEEK CONDUCTING WORK FOR THE BOARD. THIS WORK INCLUDES PRIMARILY EXAMINATION DEVELOPMENT, HOWEVER, IT ALSO INCLUDES POLICY AND GOVERNANCE WORK. THE STAFF WORKS A STANDARD 40 HOUR WORK WEEK. THE ADMINISTRATOR WORKS A 50 HOUR WORK WEEK.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2012

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN BOARD OF OPHTHALMOLOGY

Employer identification number

23-1693176

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to 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" to 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
(1) ABO EDUCATION FUND 111 PRESIDENTIAL BLVD BALA CYNWYD, PA 19004 41-1654622	EDUCATION	PA	501(C)(3)	LINE 11C, III-FI	AMERICAN BOARD OF OPHTHALMOLOGY		No

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

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

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

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

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o	Yes	
1p		No
1q		No
1r		No
1s		No

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

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

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Software ID:
Software Version:
EIN: 23-1693176
Name: AMERICAN BOARD OF OPHTHALMOLOGY

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