

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](http://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](http://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**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions.  MGMA - ACMPE	Taxpayer identification number (TIN)  45-2766110
	Number, street, and room or suite no. If a P.O. box, see instructions. 104 INVERNESS TERRACE EAST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ENGLEWOOD, CO 80112-5313	

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 AKASH MADIAH  
104 INVERNESS TERRACE EAST - ENGLEWOOD, CO 80112  
Telephone No. (303) 799-1111 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, 2025, 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, 2023, and ending JUN 30, 2024

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 <b>Balance due.</b> 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](http://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>B</b> Check if applicable:	<b>C</b> Name of organization <b>MGMA - ACMPE</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>104 INVERNESS TERRACE EAST</b> City or town, state or province, country, and ZIP or foreign postal code <b>ENGLEWOOD, CO 80112-5313</b> <b>F</b> Name and address of principal officer: <b>AKASH MADIAH</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>45-2766110</b> <b>E</b> Telephone number <b>(303) 799-1111</b> <b>G</b> Gross receipts \$ <b>43,651,516.</b> <b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? Yes No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( 6 ) (insert no.) 4947(a)(1) or 527		
<b>J</b> Website: <b>WWW.MGMA.COM</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		
<b>L</b> Year of formation: <b>2011</b>		<b>M</b> State of legal domicile: <b>CO</b>

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>SERVE MEMBERS, CUSTOMERS, AND THE HEALTHCARE COMMUNITY AS A TRUSTED PARTNER.</u> <b>2</b> Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> 12 <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> 12 <b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a) ..... <b>5</b> 150 <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> 368 <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> 1,329,765. <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> 0.																									
<b>Revenue</b>		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">35,572,379.</td> <td style="text-align: right;">36,870,436.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">4,156,010.</td> <td style="text-align: right;">1,399,581.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">451,491.</td> <td style="text-align: right;">67,178.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">40,179,880.</td> <td style="text-align: right;">38,337,195.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	0.	0.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	35,572,379.	36,870,436.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	4,156,010.	1,399,581.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	451,491.	67,178.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	40,179,880.	38,337,195.						
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## Part II Signature Block

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

<b>Sign Here</b>	Signed by: Signature of officer <b>AKASH MADIAH, CFO</b> Type or print name and title	Date <b>3/6/2025</b>
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>SARAH HINTZ</b> Preparer's signature <b>SARAH HINTZ</b> Date <b>02/28/25</b> Check if self-employed <input type="checkbox"/> PTIN <b>P00492291</b> Firm's name <b>CLIFTONLARSONALLEN LLP</b> Firm's EIN <b>41-0746749</b> Firm's address <b>8390 EAST CRESCENT PARKWAY, SUITE 300 GREENWOOD VILLAGE, CO 80111</b> Phone no. (303) 779-5710	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
 MGMA SERVES MEMBERS, CUSTOMERS, AND THE HEALTHCARE COMMUNITY AS A  
 TRUSTED PARTNER BY DELIVERING INSIGHTS, SOLUTIONS, AND ADVOCACY TO  
 ACHIEVE MEDICAL PRACTICE EXCELLENCE.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No  
 If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
 If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 MEMBERSHIP SERVICES - AS THE ASSOCIATION FOR PROFESSIONALS IN THE FIELD  
 OF MEDICAL GROUP PRACTICE ADMINISTRATION, THE ASSOCIATION PROVIDED  
 SERVICES TO ITS MEMBERS INCLUDING COMMUNICATIONS ON PERTINENT ISSUES OF  
 THE PROFESSION, INFORMATION ON PRODUCTS AND SERVICES AND OTHER  
 ACTIVITIES TO PROMOTE THE MEDICAL GROUP PRACTICE ADMINISTRATION  
 INDUSTRY AND ITS MEMBERS. WITH A MEMBERSHIP OF MORE THAN 60,000 MEDICAL  
 PRACTICE ADMINISTRATORS, EXECUTIVES, AND LEADERS, MGMA REPRESENTS MORE  
 THAN 15,000 GROUP MEDICAL PRACTICES RANGING FROM SMALL PRIVATE MEDICAL  
 PRACTICES TO LARGE NATIONAL HEALTH SYSTEMS REPRESENTING MORE THAN  
 350,000 PHYSICIANS. IN ADDITION, THE ASSOCIATION'S GOVERNMENT AFFAIRS  
 STAFF MONITORED AND ENGAGED IN ADVOCACY EFFORTS RELATED TO FEDERAL  
 LEGISLATION AND REGULATIONS THAT AFFECT MEDICAL GROUP PRACTICES. THE

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 EDUCATION AND CERTIFICATION -THE ASSOCIATION PROVIDED MEDICAL PRACTICE  
 MANAGEMENT ADMINISTRATION EDUCATION TO APPROXIMATELY 16,500 ATTENDEES,  
 PRESENTING EDUCATION VIA FORMAL CLASSROOM PROGRAMMING ON A NATIONAL,  
 REGIONAL AND STATE BASIS. THE ASSOCIATION PROVIDED EDUCATION FOR 3,225  
 ATTENDEES AT FACE-TO-FACE EVENTS AND 2,500 AT DIGITAL CONFERENCES.  
 COMPUTER-BASED AND AUDIO-CONFERENCE TRAINING WAS PRESENTED TO  
 APPROXIMATELY 11,000 ATTENDEES. IN ADDITION, CERTIFICATES, BOARD  
 CERTIFICATION, AND FELLOWSHIP LEVEL CERTIFICATION ARE OFFERED TO  
 MEMBERS THROUGH MEETING ESTABLISHED CORE COMPETENCIES AND OBJECTIVES  
 IDENTIFIED FOR THE INDUSTRY BY OUR CREDENTIALING BODY. A TOTAL OF 203  
 CERTIFICATES WERE COMPLETED, 394 EXAM COMPONENTS WERE GIVEN TO 181  
 EXAMINEES, 48 MEMBERS RECEIVED BOARD CERTIFICATION DURING FY24 AND 96

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 SURVEYS AND PUBLICATIONS - THE ASSOCIATION CONDUCTED ANNUAL SURVEYS  
 DESIGNED TO PROVIDE CRITICAL INFORMATION FOR BUSINESS PLANNING,  
 MANAGEMENT, STAFFING AND COMPENSATION PURPOSES. THE ASSOCIATION  
 PUBLISHED 6 ELECTRONIC AND 1 PRINTED SURVEY REPORTS PRESENTING  
 BENCHMARKING DATA AND SOLD APPROXIMATELY 3,766 SURVEYS. IN ADDITION,  
 THE ASSOCIATION PUBLISHED PRINT AND EBOOKS AND SOLD APPROXIMATELY 5,000  
 MANUALS AND TEXTBOOKS ON MEDICAL PRACTICE MANAGEMENT TOPICS, INCLUDING  
 RESOURCES FROM OTHER PUBLISHERS.

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

**4e** Total program service expenses

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>		X
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
<b>3</b> 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>		X
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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>		
<b>5</b> 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>	X	
<b>6</b> 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>		X
<b>7</b> 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>		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
<b>9</b> 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>		X
<b>10</b> 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>	X	
<b>11</b> 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.		
<b>a</b> 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>	X	
<b>b</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>		X
<b>c</b> 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>	X	
<b>d</b> 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>	X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
<b>f</b> 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>	X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
<b>b</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>	X	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		X
<b>b</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>	X	
<b>15</b> 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>		X
<b>16</b> 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>		X
<b>17</b> 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>		X
<b>18</b> 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>		X
<b>19</b> 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>		X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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>		X

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b>	X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>23</b>	X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25b</b>	
<b>26</b> 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> .....	<b>26</b>	X
<b>27</b> 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> .....	<b>27</b>	X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> 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> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O .....	<b>38</b>	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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	122
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X

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

		Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 150		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	<b>3b</b>	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	X	
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17 Section 501(c)(21) organizations.</b> 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.	<b>17</b>		

**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	12	Yes	No
<b>1a</b> 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.		12		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent .....	<b>1b</b>	12		
<b>2</b> 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? .....			<b>2</b>	X
<b>3</b> 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? .....			<b>3</b>	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....			<b>4</b>	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....			<b>5</b>	X
<b>6</b> Did the organization have members or stockholders? .....			<b>6</b>	X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....			<b>7a</b>	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....			<b>7b</b>	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? .....			<b>8a</b>	X
<b>b</b> Each committee with authority to act on behalf of the governing body? .....			<b>8b</b>	X
<b>9</b> 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 .....			<b>9</b>	X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? .....	<b>10a</b>	X
<b>b</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? .....	<b>10b</b>	X
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	<b>11a</b>	X
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. ....		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	<b>12a</b>	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	<b>12b</b>	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....	<b>12c</b>	X
<b>13</b> Did the organization have a written whistleblower policy? .....	<b>13</b>	X
<b>14</b> Did the organization have a written document retention and destruction policy? .....	<b>14</b>	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official .....	<b>15a</b>	X
<b>b</b> Other officers or key employees of the organization .....	<b>15b</b>	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. ....		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....	<b>16a</b>	X
<b>b</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? .....	<b>16b</b>	

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain 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  
**AKASH MADIAH - (303) 799-1111**  
**104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112**

**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) HALEE FISCHER-WRIGHT PRESIDENT/CEO	40.00 6.00			X				1,640,400.	0.	66,074.
(2) RONALD HOLDER COO (THRU 5/24)	40.00 6.00			X				637,882.	0.	72,370.
(3) AKASH MADIAH COO/CFO	40.00 6.00			X				600,044.	0.	44,058.
(4) ANDERS GILBERG SR VP, GOVERNMENT AFFAIRS	40.00 0.00					X		499,737.	0.	63,023.
(5) ANDREW SWANSON CHIEF REVENUE OFFICER	40.00 0.00				X			453,203.	0.	73,771.
(6) TRACY WATROUS VP, ASSOCIATION PRODUCT DEVELOPMENT	40.00 0.00				X			358,951.	0.	52,547.
(7) TODD PRESCOTT VP HUMAN RESOURCES	40.00 0.00				X			328,035.	0.	62,371.
(8) CLAIRE ERNST DIRECTOR GOV AFFAIRS (THRU 4/24)	40.00 0.00					X		207,199.	0.	34,999.
(9) BRETT MCCALLON SR. DIRECTOR, FINANCE & ANALYTICS	40.00 0.00					X		228,239.	0.	38,950.
(10) MIRANDA BENDER SR. DIRECTOR, DIGITAL SOLUTIONS	40.00 0.00					X		198,240.	0.	33,607.
(11) MARC SPRITZER SR DIRECTOR, SALES	40.00 0.00					X		218,111.	0.	23,649.
(12) JEFFREY W. SMITH BOARD CHAIR	1.00 3.00	X		X				0.	0.	0.
(13) ERIC D. CROCKETT VICE CHAIR	1.00 3.00	X		X				0.	0.	0.
(14) JENNIFER GOSNEY FINANCE/AUDIT CHAIR	1.00 3.00	X		X				0.	0.	0.
(15) RICHARD T. SCHLOSBERG FINANCE/AUDIT VICE CHAIR	1.00 3.00	X		X				0.	0.	0.
(16) KAREN MARCELO PAST BOARD CHAIR	1.00 3.00	X		X				0.	0.	0.
(17) JASON CRAIG MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) MICHAEL T. FUNK MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
(19) GENA A. GRAVES MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
(20) MICHAEL O'CONNELL MEMBER AT LARGE (THRU 10/23)	1.00 3.00	X						0.	0.	0.
(21) LOLA A. OSAWE MEMBER AT LARGE (THRU 10/23)	1.00 3.00	X						0.	0.	0.
(22) STEVEN QUACH MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
(23) RAMI RIHANI MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
(24) TONY STAJDUHAR MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
(25) PETER VALENZUELA MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
<b>1b Subtotal</b>								5,370,041.	0.	565,419.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								5,370,041.	0.	565,419.

**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

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- 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
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		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
TALOMA PARTNERS, 1490 N LAFAYETTE ST SUITE 203, DENVER, CO 80218	MANAGEMENT CONSULTING SERVICES	1,376,960.
BLUE MODUS 999 18TH STREET STE 3000, DENVER, CO 80202	IT SERVICES AND SUPPORT	897,359.
PERFORMANCE ENHANCEMENTS INC. 4909 NAUTILUS CT N #221, BOULDER, CO 80301	IT SERVICES AND SUPPORT	878,814.
ENCORE GLOBAL 23918 NETWORK PLACE, CHICAGO, IL 60673	CONFERENCE AUDIO VISUAL SERVICES	672,542.
MUSIC CITY CENTER, 201 REP JOHN LEWIS WAY SOUTH, NASHVILLE, TN 37203	EVENT HOSTING AND SERVICES	629,118.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	21	

**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....					
<b>Program Service Revenue</b>	<b>2 a</b>	INFORMATION AND PUBLIC	Business Code				
			541800	19,119,044.	19,045,355.	73,689.	
	<b>b</b>	MEMBERSHIP DUES	611430	10,155,050.	10,155,050.		
	<b>c</b>	CONFERENCE & EDUCATION	611430	5,990,904.	5,898,195.	92,709.	
	<b>d</b>	CONSULTING SERVICES	541900	781,422.		781,422.	
	<b>e</b>	CERTIFICATION SERVICES	611430	436,089.	436,089.		
	<b>f</b>	All other program service revenue .....	561300	387,927.	5,982.	381,945.	
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		36,870,436.			
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		1,015,478.			1,015,478.
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	(i) Real (ii) Personal				
	<b>b</b>	Less: rental expenses ...					
	<b>c</b>	Rental income or (loss) .....					
	<b>d</b>	Net rental income or (loss) .....					
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities (ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses .....					
	<b>c</b>	Gain or (loss) .....					
	<b>d</b>	Net gain or (loss) .....		384,103.			384,103.
	<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....					
	<b>b</b>	Less: direct expenses .....					
	<b>c</b>	Net income or (loss) from fundraising events .....					
	<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....					
<b>b</b>	Less: direct expenses .....						
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....		75,544.				
<b>b</b>	Less: cost of goods sold .....		45,757.				
<b>c</b>	Net income or (loss) from sales of inventory .....		29,787.	29,787.			
<b>Miscellaneous Revenue</b>	<b>11 a</b>	OTHER REVENUE	Business Code				
			900099	22,043.	22,043.		
	<b>b</b>	MANAGEMENT FEE	900099	15,348.	15,348.		
	<b>c</b>						
	<b>d</b>	All other revenue .....					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		37,391.			
<b>12</b>	<b>Total revenue.</b> See instructions .....		38,337,195.	35,607,849.	1,329,765.	1,399,581.	

**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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	3,682,431.			
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	13,316,457.			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	828,627.			
<b>9</b> Other employee benefits	1,656,230.			
<b>10</b> Payroll taxes	984,037.			
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	555,102.			
<b>c</b> Accounting	120,276.			
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	48,180.			
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	4,051,106.			
<b>12</b> Advertising and promotion	1,363,145.			
<b>13</b> Office expenses	617,137.			
<b>14</b> Information technology	2,241,121.			
<b>15</b> Royalties	27,403.			
<b>16</b> Occupancy	1,748,274.			
<b>17</b> Travel	474,973.			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	3,282,701.			
<b>20</b> Interest	2,339.			
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	408,126.			
<b>23</b> Insurance	188,754.			
<b>24</b> 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.)				
<b>a</b> UNRELATED BUS. INC. TAX	39,828.			
<b>b</b> MISC. EXPENSE	275,434.			
<b>c</b> MAINTENANCE & REPAIRS	235,239.			
<b>d</b> MEMBERSHIP DUES & FEES	170,524.			
<b>e</b> All other expenses	218,229.			
<b>25</b> Total functional expenses. Add lines 1 through 24e	36,535,673.			
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	3,260,297.	<b>1</b>	4,918,650.
	<b>2</b> Savings and temporary cash investments .....	4,473,053.	<b>2</b>	5,544,393.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	1,986,580.	<b>4</b>	2,342,521.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	977,292.	<b>9</b>	1,268,992.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 6,407,610.		
	<b>b</b> Less: accumulated depreciation .....	10b 4,928,840.		
	<b>11</b> Investments - publicly traded securities .....	1,591,058.	<b>10c</b>	1,478,770.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	37,185,546.	<b>11</b>	42,633,644.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	9,634,279.	<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	9,634,279.
	<b>15</b> Other assets. See Part IV, line 11 .....	4,460,648.	<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	63,568,753.	<b>15</b>	3,737,833.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,783,761.	<b>16</b>	71,559,082.
	<b>18</b> Grants payable .....		<b>17</b>	3,517,156.
	<b>19</b> Deferred revenue .....	11,406,465.	<b>18</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>	13,010,048.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>	
	<b>22</b> 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 .....		<b>21</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>22</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	2,481,003.	<b>24</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	16,671,229.	<b>25</b>	1,957,038.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		<b>26</b>	18,484,242.
	<b>27</b> Net assets without donor restrictions .....	46,897,524.		
	<b>28</b> Net assets with donor restrictions .....			
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>27</b>	53,074,840.
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>28</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>29</b>	
	<b>32</b> Total net assets or fund balances .....	46,897,524.	<b>30</b>	
	<b>33</b> Total liabilities and net assets/fund balances .....	63,568,753.	<b>31</b>	

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 ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	38,337,195.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	36,535,673.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,801,522.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	46,897,524.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	4,345,588.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	30,206.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	53,074,840.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	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 on Schedule O.	X	
<b>3a</b>	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>b</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 C  
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527  
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

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

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

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

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

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

Name of organization	Employer identification number
MGMA-ACMPE	45-2766110

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ 0.
- 3 Volunteer hours for political campaign activities ..... 0.

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ 0.
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ 0.
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)															
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)															
<b>d</b> Other exempt purpose expenditures															
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)															
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)															
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-															
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-															
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2023





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

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

MGMA-ACMPE

Employer identification number

45-2766110

**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

**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
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

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

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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
<b>1a</b> Beginning of year balance	1,268,676.	1,180,161.	1,396,483.	1,137,631.	1,165,754.
<b>b</b> Contributions	1,298.	545.	1,773.	840.	1,165.
<b>c</b> Net investment earnings, gains, and losses	180,612.	120,325.	-181,818.	292,205.	5,932.
<b>d</b> Grants or scholarships	26,500.	28,000.	28,000.	26,500.	28,000.
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	4,288.	4,355.	8,277.	7,693.	7,220.
<b>g</b> End of year balance	1,419,798.	1,268,676.	1,180,161.	1,396,483.	1,137,631.

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

- a** Board designated or quasi-endowment 15.1700 %  
**b** Permanent endowment 53.6900 %  
**c** Term endowment 31.1400 %

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

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

- (i)** Unrelated organizations? \_\_\_\_\_  
**(ii)** Related organizations? \_\_\_\_\_

	Yes	No
<b>3a(i)</b>		X
<b>3a(ii)</b>	X	
<b>3b</b>	X	

**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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		887,241.	505,827.	381,414.
<b>d</b> Equipment		965,382.	777,239.	188,143.
<b>e</b> Other		4,554,987.	3,645,774.	909,213.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,478,770.

Schedule D (Form 990) 2023

**Part VII Investments - Other Securities**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, 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) MGMA REALTY, CORP.	9,384,279.	COST
(2) MGMA SERVICES, INC.	250,000.	COST
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))	9,634,279.	

**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 AFFILIATES	1,476,624.
(2) OTHER ASSETS	86,760.
(3) DEFERRED TAX ASSET	626,199.
(4) RIGHT OF USE ASSET	1,548,250.
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	3,737,833.

**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) CAPITAL LEASE OBLIGATIONS	58,152.
(3) RIGHT OF USE LEASE LIABILITY	1,898,655.
(4) NOTES PAYABLE	231.
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,957,038.

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	42,888,240.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	4,345,588.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	205,457.
e	Add lines 2a through 2d	2e	4,551,045.
3	Subtract line 2e from line 1	3	38,337,195.
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	38,337,195.

**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	36,604,744.
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	69,071.
e	Add lines 2a through 2d	2e	69,071.
3	Subtract line 2e from line 1	3	36,535,673.
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	36,535,673.

**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 V, LINE 4:

MGMA - SFI (SCHOLARSHIP FUND INC) IS A CONTROLLED ORGANIZATION OF MGMA

-ACMPE. THE ENDOWMENT IS HELD BY MGMA - SFI AND USED TO PROVIDE

SCHOLARSHIPS TO INDIVIDUALS SEEKING EDUCATION IN THE MEDICAL PRACTICE

ADMINISTRATION FIELD.

PART X, LINE 2:

THE ASSOCIATION APPLIES A MORE-LIKELY-THAN-NOT MEASUREMENT METHODOLOGY TO

REFLECT THE CONSOLIDATED FINANCIAL STATEMENT IMPACT OF UNCERTAIN TAX

POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A RETURN. AFTER EVALUATING THE

POSITIONS TAKEN, NONE ARE CONSIDERED TO BE UNCERTAIN; THEREFORE, NO

AMOUNTS HAVE BEEN RECOGNIZED FOR THE YEARS ENDED JUNE 30, 2024 AND 2023.

Part XIII

Supplemental Information

(continued)

IF INCURRED, INTEREST AND PENALTIES ASSOCIATED WITH TAX POSITIONS ARE

RECORDED IN THE PERIOD ASSESSED AS MANAGEMENT AND GENERAL EXPENSE. NO

INTEREST OR PENALTIES HAVE BEEN ASSESSED AS OF JUNE 30, 2024 AND 2023.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ACMPE SCHOLARSHIP FUND INC. REVENUE	100,143.
INTERCOMPANY ELIMINATIONS	-819,311.
MGMA REALTY CORP. REVENUE	803,963.
MGMA CENTER FOR RESEARCH, INC. REVENUE	16,500.
GAIN ON DEFERRED TAX ASSEST (NET OF CURRENT TAX EXPENSE)	30,206.
MGMA CENTER FOR RESEARCH, INC. UNREALIZED LOSS	21,697.
ACMPE SCHOLARSHIP FUND INC. UNREALIZED LOSS	91,009.
INVESTMENT EXPENSES	-48,180.
MGMA CHAPTERS REVENUE	9,430.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	205,457.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

MGMA CENTER FOR RESEARCH, INC. EXPENSES	6,367.
ACMPE SCHOLARSHIP FUND INC. EXPENSES	43,780.
MGMA REALTY CORP. EXPENSES	803,963.
MGMA SERVICES, INC. EXPENSES	3,255.
INTERCOMPANY ELIMINATIONS	-819,311.
INVESTMENT EXPENSE	-48,180.
MGMA CHAPTERS EXPENSE	79,197.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	69,071.



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 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

Part V

Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 3:

THE ACCCRUAL METHOD WAS USED TO ACCOUNT FOR THE INVESTMENT BALANCES IN

PART I.

SCHEDULE J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization

MGMA - ACMPE

Employer identification number

45-2766110

Part I Questions Regarding Compensation

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

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input 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 type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input 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	X	
2	X	
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2023

**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) HALEE FISCHER-WRIGHT PRESIDENT/CEO	(i)	1,168,556.	445,000.	26,844.	38,190.	27,884.	1,706,474.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) RONALD HOLDER COO (THRU 5/24)	(i)	480,554.	153,934.	3,394.	38,190.	34,180.	710,252.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) AKASH MADIAH COO/CFO	(i)	432,482.	165,032.	2,530.	38,190.	5,868.	644,102.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ANDERS GILBERG SR VP, GOVERNMENT AFFAIRS	(i)	389,429.	106,914.	3,394.	38,190.	24,833.	562,760.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ANDREW SWANSON CHIEF REVENUE OFFICER	(i)	329,083.	122,400.	1,720.	38,190.	35,581.	526,974.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) TRACY WATROUS VP, ASSOCIATION PRODUCT DEVELOPMENT	(i)	288,094.	66,383.	4,474.	38,190.	14,357.	411,498.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) TODD PRESCOTT VP HUMAN RESOURCES	(i)	234,721.	90,846.	2,468.	38,190.	24,181.	390,406.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) CLAIRE ERNST DIRECTOR GOV AFFAIRS (THRU 4/24)	(i)	202,970.	3,000.	1,229.	21,157.	13,842.	242,198.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRETT MCCALLON SR. DIRECTOR, FINANCE & ANALYTICS	(i)	190,980.	36,050.	1,209.	24,190.	14,760.	267,189.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) MIRANDA BENDER SR. DIRECTOR, DIGITAL SOLUTIONS	(i)	187,993.	9,000.	1,247.	19,900.	13,707.	231,847.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) MARC SPRITZER SR DIRECTOR, SALES	(i)	183,389.	32,400.	2,322.	22,213.	1,436.	241,760.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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 1A:

FIRST-CLASS TRAVEL WILL BE EXCLUDED AS TAXABLE TO THE EXECUTIVES FOR  
FLIGHTS OVER TWO HOURS IN DURATION. THE PURPOSE FOR ALLOWING THIS BENEFIT  
ON LONGER DURATION FLIGHTS IS TO ENSURE OPTIMAL CONDITIONS FOR BEING  
PRODUCTIVE AND COMPLETING MGMA BUSINESS.

THE FOLLOWING INDIVIDUALS WERE PROVIDED WITH THE FIRST CLASS TRAVEL  
BENEFIT:

- 1) AKASH MADIAH
- 2) ANDERS GILBERG
- 3) ANDY SWANSON
- 4) HALEE FISCHER-WRIGHT
- 5) RON HOLDER
- 6) TODD PRESCOTT
- 7) TRACY WATROUS

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization	Employer identification number
MGMA-ACMPE	45-2766110

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

GOVERNMENT AFFAIRS STAFF ALSO EDUCATED THE MEMBERSHIP ON HEALTH CARE

NEWS, EVENTS AND CHANGING FEDERAL REQUIREMENTS. THEY PUBLISHED

APPROXIMATELY 57 EDUCATIONAL ELECTRONIC NEWSLETTERS WITH AN AVERAGE

CIRCULATION OF APPROXIMATELY 43,200.

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

CERTIFIED MEMBERS WERE ADVANCED TO FELLOW STATUS.

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

THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF THE FOLLOWING: CHAIR OF THE

BOARD, VICE CHAIR OF THE BOARD, IMMEDIATE PAST CHAIR OF THE BOARD, THE

FINANCE AND AUDIT CHAIR AND THE FINANCE AND AUDIT VICE CHAIR. THE EXECUTIVE

COMMITTEE SHALL REVIEW AND TAKE ACTION ON ITEMS THAT, IN THE DISCRETION OF

THE CHAIR OF THE BOARD, MUST BE ACTED UPON PRIOR TO A FULL MEETING OF THE

BOARD, IN SITUATIONS WHERE A MEETING WITH THE FULL BOARD IS NOT

PRACTICABLE. ACTIONS OF THE EXECUTIVE COMMITTEE, OTHER THAN THOSE RELATING

TO THE SALARY AND PERFORMANCE EVALUATION OF THE PRESIDENT/CHIEF EXECUTIVE

OFFICER, SHALL BE POSTED ELECTRONICALLY AS SOON AS PRACTICABLE FOR REVIEW

BY THE BOARD.

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

THE CATEGORIES OF MEMBERS ARE: INDIVIDUAL, STUDENT, FACULTY, HONORARY,

DISTINGUISHED, AND LIFE.

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

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

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023

Page 2

Name of the organization	Employer identification number
MGMA-ACMPE	45-2766110

ALL DUES-PAYING AND DISTINGUISHED MEMBERS HAVE THE PRIVILEGE OF VOTING ON SPECIFIED ASSOCIATION MATTERS, NAMELY THE ELECTION OF DIRECTORS.

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

ALL DUES-PAYING AND DISTINGUISHED MEMBERS HAVE THE PRIVILEGE OF VOTING ON SPECIFIED ASSOCIATION MATTERS. THEY HAVE THE PRIVILEGE OF VOTING ON ALL ASSOCIATION MATTERS REQUIRING MEMBERSHIP APPROVAL UNDER THE COLORADO REVISED NONPROFIT CORPORATION ACT, THE ARTICLES OF INCORPORATION, OR THE BYLAWS.

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

THE FORM 990 IS PREPARED BY THE ORGANIZATION'S PUBLIC ACCOUNTING FIRM BASED ON INFORMATION PROVIDED BY THE MANAGEMENT. ONCE A DRAFT OF THE FILING IS AVAILABLE, THE DIRECTOR OF ACCOUNTING AND THE CFO WILL BE THE FIRST TO REVIEW THE FORM 990 UPON COMPLETION. THE CFO WILL THEN PRESENT THE FORM 990 TO THE FINANCE/AUDIT COMMITTEE FOR A COMPLETE DETAIL REVIEW AND THEIR APPROVAL. ONCE THE FINANCE/AUDIT COMMITTEE HAS APPROVED, THE BOARD MEMBERS WILL RECEIVE A COPY OF THE FORM 990 AND THE CHAIR WILL PRESENT THE FORM 990 FOR APPROVAL BY THE FULL BOARD PRIOR TO THE FORM 990 BEING FILED.

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

MGMA-ACMPE'S OFFICERS, BOARD OF DIRECTORS, AND COMMITTEE MEMBERS ARE REQUIRED TO DISCLOSE IN WRITING ON AN ANNUAL BASIS ANY INTERESTS THAT COULD GIVE RISE TO CONFLICTS OF INTEREST. IF ANY CONFLICTS EXIST, THE BOARD MEMBERS RECUSE THEMSELVES FROM VOTING ON ANY MATTERS PERTAINING TO THE CONFLICT. THE ORGANIZATION MONITORS COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY BY INQUIRING AT EACH BOARD MEETING WHETHER THERE HAVE BEEN ANY CHANGES THAT COULD GIVE RISE TO A CONFLICT OF INTEREST SINCE THE BOARD

Schedule O (Form 990) 2023

Page 2

Name of the organization	Employer identification number
MGMA-ACMPE	45-2766110

MEMBERS SIGNED THE ANNUAL AFFIRMATION. ALL PROCEDURES RELATED TO CONFLICTS OF INTEREST ARE DOCUMENTED IN THE MEETING MINUTES. MGMA-ACMPE'S FISCAL POLICY, SECTION 2.01(A) OUTLINES THE CONFLICT OF INTEREST POLICY AND PROCEDURE.

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

MGMA USES A COMPENSATION CONSULTANT, GALLAGHER BENEFIT SERVICES, INC, TO PROVIDE AN ANALYSIS OF TOTAL COMPENSATION FOR ITS CEO. MGMA HAS A FORMAL STATEMENT OF EXECUTIVE COMPENSATION PHILOSOPHY THAT WAS APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD ON JUNE 23, 2016. THE ANALYSIS INCORPORATED ALL ASPECTS OF COMPENSATION, INCLUDING SALARY, INCENTIVES, BENEFITS, SEVERANCE, AND PERQUISITES. THIS REPORT WAS ISSUED IN JUNE, 2024. IT WAS DETERMINED THAT SHE WOULD BE AWARDED A MARKET INCREASE. THE ANALYSIS WAS REVIEWED BY THE CHAIR AND VICE CHAIR OF THE BOARD OF DIRECTORS. THE PRESIDENT OF THE BOARD APPROVED AND COMMUNICATED THE APPROVAL TO THE CEO AND TO THE VICE PRESIDENT OF HUMAN RESOURCES.

FOR THE REMAINING OFFICERS OF THE ASSOCIATION, COMPENSATION IS REVIEWED ON AN ANNUAL OR BIENNIAL BASIS. THE LAST STUDY WAS COMPLETED IN SPRING 2024. THE STUDY IS COMPLETED BY A COMPENSATION CONSULTANT, GALLAGHER BENEFIT SERVICES, INC TO PROVIDE AN ANALYSIS OF TOTAL COMPENSATION FOR ITS CEO AND OTHER OFFICERS. THIS INFORMATION IS REVIEWED WITH THE CEO. THE INFORMATION IS VALIDATED AGAINST CURRENT MARKET COMPETITIVENESS AGAINST THE EXISTING COMPENSATION FOR EACH EXECUTIVE. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

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

MGMA-ACMPE POSTS ITS AUDITED CONSOLIDATED FINANCIAL STATEMENTS, IRS FORM



990, AND GOVERNING DOCUMENTS ON ITS WEBSITE. THE AUDITED CONSOLIDATED  
FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY  
ARE ALSO AVAILABLE UPON REQUEST.

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

OTHER CONSULTING SERVICES	4,051,106.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	4,051,106.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GAIN ON DEFERRED TAX ASSET	30,206.
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FORM 990, PART XII LINE 2C:

THE PROCESS FOR THE OVERSIGHT OF THE AUDIT AND SELECTION OF AN  
ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

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

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization	MGMA - ACMPE	Employer identification number	45-2766110
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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
ACMPE SCHOLARSHIP FUND - 20-1366779 104 INVERNESS TERRACE EAST ENGLEWOOD, CO 80112	SCHOLARSHIP PROGRAM	COLORADO	501(C)(3)	LINE 12A, I	MGMA-ACMPE	X	
ALABAMA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-0990789, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	ALABAMA	501(C)(6)	N/A	MGMA-ACMPE	X	
ARIZONA AND NEW MEXICO MEDICAL GROUP MANAGEMENT ASSOCIATION - 33-1306207, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	ARIZONA	501(C)(6)	N/A	MGMA-ACMPE	X	
FLORIDA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1022136, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	FLORIDA	501(C)(6)	N/A	MGMA-ACMPE	X	

Schedule R (Form 990)

MGMA-ACMPE

45-2766110

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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 organization?	
						Yes	No
IOWA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1044506, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	IOWA	501(C)(6)	N/A	MGMA-ACMPE	X	
MA AND RI MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1102077, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MASSACHUSETTS	501(C)(6)	N/A	MGMA-ACMPE	X	
MARYLAND AND DELAWARE MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1074122, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MARYLAND	501(C)(6)	N/A	MGMA-ACMPE	X	
MGMA CENTER FOR RESEARCH, INC. - 84-0647139 104 INVERNESS TERRACE EAST ENGLEWOOD, CO 80112	RESEARCH	COLORADO	501(C)(3)	LINE 12A, I	MGMA-ACMPE	X	
MGMA REALTY CORP - 84-1119908 104 INVERNESS TERRACE EAST ENGLEWOOD, CO 80112	REAL ESTATE	COLORADO	501(C)(2)	N/A	MGMA-ACMPE	X	
MICHIGAN MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1624460, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MICHIGAN	501(C)(6)	N/A	MGMA-ACMPE	X	
MINNESOTA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1134152, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MINNESOTA	501(C)(6)	N/A	MGMA-ACMPE	X	
NEBRASKA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1170224, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEBRASKA	501(C)(6)	N/A	MGMA-ACMPE	X	
NEVADA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1198315, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEVADA	501(C)(6)	N/A	MGMA-ACMPE	X	
NEW HAMPSHIRE AND VERMONT MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1226486, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEW HAMPSHIRE	501(C)(6)	N/A	MGMA-ACMPE	X	
NEW JERSEY MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1254662, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEW JERSEY	501(C)(6)	N/A	MGMA-ACMPE	X	
OHIO MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1277813, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	OHIO	501(C)(6)	N/A	MGMA-ACMPE	X	

<b>Part II</b>	<b>Continuation of Identification of Related Tax-Exempt Organizations</b>
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[illegible]



**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
<b>1</b> 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?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)	X	
<b>e</b> Loans or loan guarantees by related organization(s)	X	
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		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) MGMA CENTER FOR RESEARCH, INC.	E	1,150,892.	INTERCOMPANY PAYABLE
(2) MGMA CENTER FOR RESEARCH, INC.	D	1,188,804.	INTERCOMPANY RECEIVABLE
(3) MGMA REALTY CORP	K	803,963.	ACTUAL EXPENSE
(4) MGMA REALTY CORP	O	261,217.	ACTUAL EXPENSE
(5) MGMA REALTY CORP	D	1,056,830.	INTERCOMPANY RECEIVABLE
(6) ACMPE SCHOLARSHIP FUND INC	D	266,613.	INTERCOMPANY RECEIVABLE

Part V

Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) MGMA SERVICES INC	D	18,256.	INTERCOMPANY PAYABLE
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			







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](http://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](http://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**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions.  MGMA - ACMPE	Taxpayer identification number (TIN)  45-2766110
	Number, street, and room or suite no. If a P.O. box, see instructions. 104 INVERNESS TERRACE EAST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ENGLEWOOD, CO 80112-5313	

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

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 AKASH MADIAH  
104 INVERNESS TERRACE EAST - ENGLEWOOD, CO 80112  
Telephone No. (303) 799-1111 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, 2025, 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, 2023, and ending JUN 30, 2024

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 <b>Balance due.</b> 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)

**\*\* PUBLIC INSPECTION COPY \*\***

Form

990-T

Department of the Treasury  
Internal Revenue Service

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2023 or other tax year beginning

JUL 1, 2023

, and ending

JUN 30, 2024

Go to [www.irs.gov/Form990T](https://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

Open to Public Inspection for 501(c)(3) Organizations Only

A

Check box if address changed.

B

Exempt under section

☒ 501(c)(6)

408(e) 220(e)

408A 530(a)

529(a) 529A

Print or Type

Name of organization (Check box if name changed and see instructions.)

MGMA-ACMPE

Number, street, and room or suite no. If a P.O. box, see instructions.

104 INVERNESS TERRACE EAST

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

ENGLEWOOD, CO 80112-5313

C

Book value of all assets at end of year

71,559,082.

D

Employer identification number

45-2766110

E

Group exemption number (see instructions)

F

Check box if an amended return.

G

Check organization type

☒ 501(c) corporation

501(c) trust

401(a) trust

Other trust

State college/university

6417(d)(1)(A) Applicable entity

H

Check if filing only to claim

Credit from Form 8941

Refund shown on Form 2439

Elective payment amount from Form 3800

I

Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J

Enter the number of attached Schedules A (Form 990-T)

4

K

During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

Yes

☒ No

If "Yes," enter the name and identifying number of the parent corporation

L

The books are in care of

AKASH MADIAH

Telephone number

(303) 799-1111

Part I Total Unrelated Business Taxable Income		
1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	156,809.
2	Reserved	
3	Add lines 1 and 2	156,809.
4	Charitable contributions (see instructions for limitation rules)	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	156,809.
6	Deduction for net operating loss. See instructions	STATEMENT 1
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	1,000.
9	Trusts. Section 199A deduction. See instructions	
10	Total deductions. Add lines 8 and 9	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	0.

Part II Tax Computation		
1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	0.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: Tax rate schedule or Schedule D (Form 1041)	
3	Proxy tax. See instructions	
4	Other tax amounts. See instructions	
5	Alternative minimum tax	
6	Tax on noncompliant facility income. See instructions	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	0.

Part III Tax and Payments		
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a
b	Other credits (see instructions)	1b
c	General business credit. Attach Form 3800 (see instructions)	1c
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d
e	Total credits. Add lines 1a through 1d	1e
2	Subtract line 1e from Part II, line 7	0.
3a	Amount due from Form 4255	3a
b	Amount due from Form 8611	3b
c	Amount due from Form 8697	3c
d	Amount due from Form 8866	3d
e	Other amounts due (see instructions)	3e
f	Total amounts due. Add lines 3a through 3e	3f
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	0.

LHA For Paperwork Reduction Act Notice, see instructions. 323701 11-20-23

Form 990-T (2023)

10160306 131839 A317414

2023.05060 MGMA-ACMPE

A3174141

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ 2,061,432. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
611430		\$ 394,755.	
541800		\$ 37,825.	
541900		\$ 2,357,960.	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	SARAH HINTZ	SARAH HINTZ	02/28/25	P00492291
	Firm's name	CLIFTONLARSONALLEN LLP		Firm's EIN
	8390 EAST CRESCENT PARKWAY, SUITE 300		41-0746749	
Firm's address		GREENWOOD VILLAGE, CO 80111		Phone no. (303) 779-5710

FORM 990-T

PRE 2018 NOL SCHEDULE

STATEMENT 1

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR

PRE-2018 NOL DEDUCTION INCLUDED IN PART I, LINE 6

2,061,432.

156,809.

SCHEDULE A ENTITY	SCHEDULE A SHARE
1	0.
2	0.
3	0.
4	0.

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL

NET OPERATING DEDUCTION

BALANCE AFTER PRE-2018 NOL DEDUCTION

EXPIRING NET OPERATING LOSSES

CARRY FORWARD OF NET OPERATING LOSS

0.

156,809.

0.

0.

1,904,623.

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/12	395,780.	395,780.	0.	0.
06/30/13	550,943.	550,943.	0.	0.
06/30/14	506,952.	506,952.	0.	0.
06/30/15	107,959.	83,017.	24,942.	24,942.
06/30/16	485,424.	0.	485,424.	485,424.
06/30/17	649,747.	0.	649,747.	649,747.
06/30/18	901,319.	0.	901,319.	901,319.
NOL CARRYOVER AVAILABLE THIS YEAR			2,061,432.	2,061,432.

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization MGMA-ACMPE		<b>B</b> Employer identification number 45-2766110	
<b>C</b> Unrelated business activity code (see instructions) 611430		<b>D</b> Sequence: 1 of 4	

**E** Describe the unrelated trade or business PROFESSIONAL EDUCATION AND CONFERENCES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10	92,709.	202,347.
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	92,709.	202,347.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-109,638.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-109,638.

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....	0.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 .....				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....	0.			
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....	0.			
11	<b>Total dividends-received deductions</b> included in line 10 .....	0.			

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
		0.		0.
<b>Totals</b>				

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: <u>EVENT ADVERTISING</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	92,709.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	202,347.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	-109,638.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.



<b>A</b>	
<b>B</b>	
<b>C</b>	
<b>D</b>	

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>

Line 11, column (A) ..... 0.

<b>a</b>				
<b>3</b>	Direct advertising costs by periodical .....			
<b>a</b>	Add columns A through D. Enter here and on Part I, line 11, column (B) .....	0.		


1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

[illegible]

990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 3
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	65,708.	0.	65,708.	65,708.
06/30/20	313,829.	0.	313,829.	313,829.
06/30/23	15,218.	0.	15,218.	15,218.
NOL CARRYOVER AVAILABLE THIS YEAR			394,755.	394,755.

FORM 990-T (A) PART VIII - EXPENSES DIRECTLY CONNECTED WITH PRODUCTION OF UNRELATED BUSINESS INCOME			STATEMENT 4
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
COST OF LABOR		202,347.	
- SUBTOTAL -	1		202,347.
TOTAL OF FORM 990-T, SCHEDULE A, PART VIII, COLUMN 3			202,347.

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury  
Internal Revenue Service

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501(c)(3) Organizations Only

<b>A</b> Name of the organization MGMA-ACMPE	<b>B</b> Employer identification number 45-2766110
<b>C</b> Unrelated business activity code (see instructions) 541800	<b>D</b> Sequence: 2 of 4

**E** Describe the unrelated trade or business PUBLICATIONS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11	73,689.	66,778.
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13	73,689.	66,778.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	6,911.
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	6,911.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	0.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....	0.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 .....				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....	0.			
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....	0.			
11	<b>Total dividends-received deductions</b> included in line 10 .....	0.			

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income		8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)						
(2)						
(3)						
(4)						
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
<b>Totals</b>				0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
		0.		0.
<b>Totals</b>				

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

## STATEMENT 10

D ☐

A	B	C	D
73,689.			

line 11, column (A) ..... 73,689.

<b>a</b>				
<b>3</b>	Direct advertising costs by periodical .....	66,778.		
<b>a</b>	Add columns A through D. Enter here and on Part I, line 11, column (B) .....			66,778.

<b>4</b>	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8 .....	6,911.			
<b>5</b>	Readership costs .....	309,436.			
<b>6</b>	Circulation income .....	113,114.			
<b>7</b>	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0- .....	196,322.			
<b>8</b>	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....	6,911.			
<b>a</b>	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 .....				6,911.

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

**Total.** Enter here and on Part II, line 1 \_\_\_\_\_ 0.

[illegible]

990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 5
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	9,261.	0.	9,261.	9,261.
06/30/21	28,564.	0.	28,564.	28,564.
NOL CARRYOVER AVAILABLE THIS YEAR			37,825.	37,825.

SEPARATE PERIODICALS INCLUDED IN A CONSOLIDATED PERIODICAL		STATEMENT 10			
		GROSS INCOME	DIRECT COSTS	CIRC. INCOME	RDRSHIP COSTS
MGMA CONNECTION	- MGMA CONNECTION	73,689.	66,778.	113,114.	309,436.
	SUBTOTAL	73,689.	66,778.	113,114.	309,436.

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury  
Internal Revenue Service

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Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization MGMA-ACMPE		<b>B</b> Employer identification number 45-2766110	
<b>C</b> Unrelated business activity code (see instructions) 561300		<b>D</b> Sequence: 3 of 4	

**E** Describe the unrelated trade or business CAREER CENTER JOB POSTING ROYALTIES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10	381,945.	381,945.
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	381,945.	381,945.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	101,442.
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) SEE STATEMENT 6	14	123,694.
15	Total deductions. Add lines 1 through 14	15	225,136.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	156,809.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	156,809.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2023



**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....	0.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 .....				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....	0.			
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....	0.			
11	<b>Total dividends-received deductions</b> included in line 10 .....	0.			

Part VI

Interest, Annuities, Royalties, and Rents From Controlled Organizations

(see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
Totals			0.	0.	

Part VII

Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		0.		0.

Part VIII

Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	381,945.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	0.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	381,945.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
a				
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

MGMA-ACMPE

45-2766110

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
OFFICE EXPENSE	53,655.
ALLOCATED OVERHEAD	70,039.
TOTAL TO SCHEDULE A, PART II, LINE 14	123,694.

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](https://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization MGMA-ACMPE	<b>B</b> Employer identification number 45-2766110
<b>C</b> Unrelated business activity code (see instructions) 541900	<b>D</b> Sequence: 4 of 4

**E** Describe the unrelated trade or business CONSULTING SERVICES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales 781,422.				
<b>b</b> Less returns and allowances	<b>c</b> Balance	<b>1c</b> 781,422.		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b> 781,422.		781,422.
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13</b> Total. Combine lines 3 through 12		<b>13</b> 781,422.		781,422.

**Part II Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	
<b>2</b> Salaries and wages	<b>2</b>	267,612.
<b>3</b> Repairs and maintenance	<b>3</b>	9,648.
<b>4</b> Bad debts	<b>4</b>	547.
<b>5</b> Interest (attach statement). See instructions SEE STATEMENT 7	<b>5</b>	51.
<b>6</b> Taxes and licenses	<b>6</b>	22,631.
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	8,983.
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b> 8,983.
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	19,550.
<b>11</b> Employee benefit programs	<b>11</b>	28,878.
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement) SEE STATEMENT 8	<b>14</b>	709,173.
<b>15</b> Total deductions. Add lines 1 through 14	<b>15</b>	1,067,073.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	-285,651.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>	0.
<b>18</b> Unrelated business taxable income. Subtract line 17 from line 16	<b>18</b>	-285,651.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 .....				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....	0.			
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....	0.			
11	<b>Total dividends-received deductions</b> included in line 10 .....	0.			

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
		0.		0.
<b>Totals</b>				

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Page 4

<b>A</b>	
<b>B</b>	
<b>C</b>	
<b>D</b>	

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>

a				
3	Direct advertising costs by periodical			

**4** Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8 .....

**6** Circulation income .....

**8** Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....

**a** Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 ..... 0.

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

<b>Total.</b> Enter here and on Part II, line 1	0.
---	----

[illegible]



FORM 990-T (A)	INTEREST PAID	STATEMENT 7
DESCRIPTION		AMOUNT
INTEREST		51.
TOTAL TO SCHEDULE A, PART II, LINE 5		51.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 8
DESCRIPTION		AMOUNT
ADVERTISING AND MARKETING		59,876.
CONSULTING		517,551.
OFFICE EXPENSE		78,388.
TRAVEL		18,206.
OCCUPANCY		35,152.
TOTAL TO SCHEDULE A, PART II, LINE 14		709,173.

990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION			STATEMENT 9
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	1,139,987.	0.	1,139,987.	1,139,987.
06/30/20	446,224.	0.	446,224.	446,224.
06/30/21	186,102.	0.	186,102.	186,102.
06/30/22	292,211.	0.	292,211.	292,211.
06/30/23	293,436.	0.	293,436.	293,436.
NOL CARRYOVER AVAILABLE THIS YEAR			2,357,960.	2,357,960.

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](http://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](http://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  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.  MGMA - ACMPE	Taxpayer identification number (TIN)  45-2766110
	Number, street, and room or suite no. If a P.O. box, see instructions. 104 INVERNESS TERRACE EAST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ENGLEWOOD, CO 80112-5313	

Enter the Return Code for the return that this application is for (file a separate application for each return) 09

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 AKASH MADIAH  
104 INVERNESS TERRACE EAST - ENGLEWOOD, CO 80112  
Telephone No. (303) 799-1111 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, 2025, to file the exempt organization return for the organization named above. The extension is for the organization's return for: calendar year 20____ or <input checked="" type="checkbox"/> tax year beginning JUL 1, 2023, and ending JUN 30, 2024
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 \$ 127,209.
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 \$ 127,209.

Public Inspection Copy

Form

4720

Department of the Treasury  
Internal Revenue Service

Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4960, 4965, 4966, 4967, and 4968)  
Go to [www.irs.gov/Form4720](https://www.irs.gov/Form4720) for instructions and the latest information.

OMB No. 1545-0047

2023

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

Name of organization, entity, or person subject to tax

EIN or SSN

MGMA-ACMPE

45-2766110

Amended return

Check box for type of annual return:

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)

☒ Form 990

Form 990-EZ

104 INVERNESS TERRACE EAST

Form 990-PF

Other

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

Form 5227

ENGLEWOOD, CO 80112-5313

A Is the organization a foreign private foundation within the meaning of section 4948(b)?

Yes

No

Show conversion rate to U.S. dollars. See instructions

x

B Entity (other than the organization) or person subject to tax: Are you required to file Form 4720 with respect to more than one organization in the current tax year? See instructions

x

If "Yes," attach a list showing the name and EIN for each organization with respect to which you will file Form 4720 for the current tax year.

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4960(a), 4965(a)(1), 4966(a)(1), and 4968(a))

1	Tax on undistributed income - Schedule B, line 4	1	
2	Tax on excess business holdings - Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose - Schedule D, Part I, column (f)	3	
4	Tax on taxable expenditures - Schedule E, Part I, column (h)	4	
5	Tax on political expenditures - Schedule F, Part I, column (f)	5	
6	Tax on excess lobbying expenditures - Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures - Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions - Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3) - Schedule M, Part II, line 2	12	
13	Tax on excess executive compensation - Schedule N	13	127,209.
14	Tax on net investment income of private colleges and universities - Schedule O	14	
15	Total (add lines 1 - 14)	15	127,209.

Part II Taxes on a Manager, Self-Dealer, Disqualified Person, Donor, Donor Advisor, or Related Person (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

Name and address of related organization; city or town, state or province, country, ZIP or foreign postal code

Employer identification number

1 Tax on self-dealing - Schedule A, Part II, column (d); and Part III, column (d)

2 Tax on investments that jeopardize charitable purposes - Schedule D, Part II, column (d)

3 Tax on taxable expenditures - Schedule E, Part II, column (d)

4 Tax on political expenditures - Schedule F, Part II, column (d)

5 Tax on disqualifying lobbying expenditures - Schedule H, Part II, column (d)

6 Tax on excess benefit transactions - Schedule I, Part II, column (d); and Part III, column (d)

7 Tax on being a party to prohibited tax shelter transactions - Schedule J, Part II, column (d)

8 Tax on taxable distributions - Schedule K, Part II, column (d)

9 Tax on prohibited benefits - Schedule L, Part II, column (d); and Part III, column (d)

10 Total - Add lines 1 through 9

Part III Tax Payments

1 Total tax (Part I, line 15 or Part II, line 10)

2 Total payments including amount paid with Form 8868 (see instructions)

3 Tax due. If line 1 is larger than line 2, enter amount owed (see instructions)

4 Overpayment. If line 1 is smaller than line 2, enter the difference. This is your refund

SCHEDULE A - Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation				
(a) Act number	(b) Date of act	(c) Correction made?		(d) Description of act
		Yes	No	
1				
2				
3				
4				
5				

(e) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VIII, applicable to the act	(f) Amount involved in act	(g) Initial tax on self-dealer (10% of col. (f))	(h) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (f))

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments			
(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments			
(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B - Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2022 (from Form 990-PF for 2023, Part XII, line 6d)	1	
2	Undistributed income for 2022 (from Form 990-PF for 2023, Part XII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2023 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	Tax - Enter 30% of line 3 here and on Part I, line 1	4	

SCHEDULE C - Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.)

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1	Foundation holdings in business enterprise	1		
2	Permitted holdings in business enterprise	2		
3	Value of excess holdings in business enterprise	3		
4	Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)	4		
5	Taxable excess holdings in business enterprise - line 3 minus line 4	5		
6	Tax - Enter 10% of line 5	6		
7	Total tax - Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2	7		
8	Did the organization dispose of excess holdings subject to tax reported on line 6? Attach a statement explaining (i) corrective action taken, or (ii) why corrective action has not been taken.			<div>YesNo</div>

SCHEDULE D - Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Correction made?		(d) Description of investment	(e) Amount of investment	(f) Initial tax on foundation (10% of col. (e))	(g) Initial tax on foundation managers (if applicable) - (lesser of \$10,000 or 10% of col. (e))
		Yes	No				
1							
2							
3							
4							
5							
Total - Column (f). Enter here and on Part I, line 3							
Total - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below							

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE E - Initial Taxes on Taxable Expenditures** (Section 4945)

<b>Part I Expenditures and Computation of Tax</b>							
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made?		(e) Name and address of recipient		
			Yes	No			
1							
2							
3							
4							
5							
(f) Description of expenditure and purposes for which made					(g) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the expenditure	(h) Initial tax imposed on foundation (20% of col. (b))	(i) Initial tax imposed on foundation managers (if applicable)- (lesser of \$10,000 or 5% of col. (b))
<b>Total</b> - Column (h). Enter here and on Part I, line 4							
<b>Total</b> - Column (i). Enter total (or prorated amount) here and in Part II, column (c), below							

<b>Part II Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (i), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE F - Initial Taxes on Political Expenditures** (Section 4955)

<b>Part I Expenditures and Computation of Tax</b>							
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made?		(e) Description of political expenditure	(f) Initial tax imposed on organization or foundation (10% of col. (b))	(g) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
			Yes	No			
1							
2							
3							
4							
5							
<b>Total</b> - Column (f). Enter here and on Part I, line 5							
<b>Total</b> - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below							

<b>Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments</b>			
(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE G - Tax on Excess Lobbying Expenditures** (Section 4911)

1	Excess of grass roots expenditures over grass roots nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Excess lobbying expenditures - enter the larger of line 1 or line 2	3	
4	Tax - Enter 25% of line 3 here and on Part I, line 6	4	

**SCHEDULE H - Taxes on Disqualifying Lobbying Expenditures** (Section 4912)

<b>Part I Expenditures and Computation of Tax</b>					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable) - (5% of col. (b))
1					
2					
3					
4					
5					
<b>Total</b> - Column (e). Enter here and on Part I, line 7					
<b>Total</b> - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

<b>Part II Summary of Tax Liability of Organization Managers and Proration of Payments</b>			
(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE I - Initial Taxes on Excess Benefit Transactions** (Section 4958)

<b>Part I Excess Benefit Transactions and Tax Computation</b>				
(a) Transaction number	(b) Date of transaction	(c) Correction made?		(d) Description of transaction
Yes	No			
1				
2				
3				
4				
5				
(e) Amount of excess benefit		(f) Initial tax on disqualified persons (25% of col. (e))		(g) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (e))







SCHEDULE L - Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).

See the instructions.

Part I Prohibited Benefits and Tax Computation		
(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		
(d) Amount of prohibited benefit		(e) Tax on donors, donor advisors, or related persons (125% of col. (d)) (see instructions)
		(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons, and Proration of Payments			
(a) Names of donors, donor advisors, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor's, donor advisor's, or related person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Fund Managers and Proration of Payments			
(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund manager's total tax liability (add amounts in col. (c)) (see instructions)

**Schedule M - Tax on Hospital Organization for Failure to Meet the Community Health Needs  
Assessment Requirements** (Sections 4959 and 501(r)(3)). (See instructions.)

<b>Part I Failures to Meet Section 501(r)(3)</b>				
(a) Item number	(b) Name of hospital facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

<b>Part II Computation of Tax</b>		
1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3) .....	<b>1</b>
2	Tax - Enter \$50,000 multiplied by line 1 here and on Part I, line 12 .....	<b>2</b>

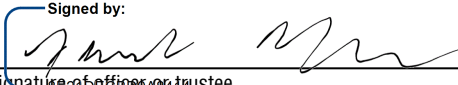
**SCHEDULE N - Tax on Excess Executive Compensation** (Section 4960). (See instructions.)

(a) Item number	(b) Name of covered employee	(c) Excess remuneration	(d) Excess parachute payment	(e) Total. Add column (c) and (d)			
1	SEE STATEMENT 1						
2							
3							
4							
5							
6	Attachment, if necessary. See instructions .....						
<b>Total</b> (add column (e) items 1 - 6) .....				605,756.			
<b>Tax.</b> Enter 21% of the amount above here and on Part I, line 13 .....				127,209.			

**SCHEDULE O - Excise Tax on Net Investment Income of Private Colleges and Universities**  
(Section 4968)

	(a) Name	(b) EIN	(c) Gross investment income (See instructions.)	(d) Capital gain net income	(e) Administrative expenses allocable to income included in cols. (c) and (d)	(f) Net investment income (See instructions.)
1	Filing Organization					
2	Related Organization					
3	Related Organization					
4	Related Organization					
5	Total from attachment, if necessary .....					
6	<b>Total</b> .....					
7	Excise Tax on Net Investment Income. Enter 1.4% of the amount in 6(f) here and on Part I, line 14 .....					

Form 4720 (2023)

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signed by: 		CHIEF FINANCIAL OFFICER	3/6/2025	
	Signature of officer or trustee		Title	Date	
Paid Preparer Use Only	Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				
	Date				
	May the IRS discuss this return with the preparer shown below? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SARAH HINTZ	SARAH HINTZ	02/28/25		P00492291
	Firm's name	Firm's EIN			41-0746749
	CLIFTONLARSONALLEN LLP				
	Firm's address	8390 EAST CRESCENT PARKWAY, SUITE 300 GREENWOOD VILLAGE, CO 80111		Phone no. (303) 779-5710	

FORM 4720

SCHEDULE N - TAX ON EXECUTIVE COMPENSATION

STATEMENT 1

(A) ITEM NO	(B) NAME OF COVERED EMPLOYEE	(C) EXCESS REMUNERATION	(D) EXCESS PARACHUTE PAYMENT	(E) TOTAL
1	HALEE FISCHER-WRIGHT	605,756.		605,756.
TOTAL EXCESS EXECUTIVE COMPENSATION				605,756.