

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  
 ▶ Information about Form 990 and its instructions is at [www.irs.gov/foi990](http://www.irs.gov/foi990)

OMB No 1545-0047  
2015  
**Open to Public Inspection**

**A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015**

|  |  |  |
|--|--|--|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>American Beverage Institute<br><br>Doing business as<br><br>Number and street (or P O box if mail is not delivered to street address) Room/suite<br>1090 Vermont Avenue NW No 800<br><br>City or town, state or province, country, and ZIP or foreign postal code<br>Washington, DC 20005 | <b>D</b> Employer identification number<br><br>52-1730954<br><br><b>E</b> Telephone number<br><br>(202) 463-7110<br><br><b>G</b> Gross receipts \$ 1,369,650   |
| <b>F</b> Name and address of principal officer<br>RICHARD BERMAN<br>1090 Vermont Avenue NW No 800<br>Washington, DC 20005  |  | <b>H(a)</b> Is this a group return for subordinates?<br>No <input type="checkbox"/> Yes <input checked="" type="checkbox"/><br><b>H(b)</b> Are all subordinates included?<br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list (see instructions)<br><b>H(c)</b> Group exemption number ▶ |
| <b>I</b> Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) ◀ (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |  | <b>L</b> Year of formation 1991 <b>M</b> State of legal domicile DC  |
| <b>J</b> Website: ▶ abionline.org, responsiblelimits.com   |  |  |
| <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶   |  |  |

**Part I Summary**

|  |  |                           |              |
|--|--|---------------------------|--------------|
| <b>1</b>   | Briefly describe the organization's mission or most significant activities<br>TO REPRESENT THE PERSPECTIVE OF THE ON-PREMISE ALCOHOL AND HOSPITALITY INDUSTRY BY PROVIDING EDUCATION AND RESEARCH ON PUBLIC POLICY ISSUES RELATED TO ALCOHOL CONSUMPTION |                           |              |
| <b>2</b>   | Check this box <input type="checkbox"/> 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>                  | 6            |
| <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                  | 5            |
| <b>5</b>   | Total number of individuals employed in calendar year 2015 (Part V, line 2a)   | <b>5</b>                  | 0            |
| <b>6</b>   | Total number of volunteers (estimate if necessary)   | <b>6</b>                  | 0            |
| <b>7a</b>  | Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                 | 0            |
| <b>7b</b>  | Net unrelated business taxable income from Form 990-T, line 34   | <b>7b</b>                 | 0            |
| <b>Revenue</b>   | <b>8</b> Contributions and grants (Part VIII, line 1h)   | Prior Year                | Current Year |
|  | <b>9</b> Program service revenue (Part VIII, line 2g)  | 0                         | 0            |
|  | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 1,586,258                 | 1,369,622    |
|  | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 27                        | 28           |
|  | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 583                       | 0            |
| <b>Expenses</b>  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | 1,586,868                 | 1,369,650    |
|  | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  | 0                         | 0            |
|  | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 0                         | 0            |
|  | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   | 1,500                     | 1,250        |
|  | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <sup>0</sup>  | 0                         | 0            |
|  | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 1,532,159                 | 1,529,423    |
| <b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,533,659  | 1,530,673                 |              |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12                      | 53,209   | -161,023                  |              |
| <b>Net Assets or Fund Balances</b>   | <b>20</b> Total assets (Part X, line 16)   | Beginning of Current Year | End of Year  |
|  | <b>21</b> Total liabilities (Part X, line 26)  | 442,240                   | 281,217      |
|  | <b>22</b> Net assets or fund balances Subtract line 21 from line 20  | 0                         | 0            |
|  |  | 442,240                   | 281,217      |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, in 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>              | *****   | Signature of officer  |
|                               |   | PETE MADLAND Secretary/Treasurer/Director<br>Type or print name and title |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>Scott Denlinger                           | Preparer's signature<br>Scott Denlinger                                   |
|                               | Firm's name ▶ CHERRY BEKAERT LLP  |   |
|                               | Firm's address ▶ 4600 EAST WEST HIGHWAY SUITE 200<br>BETHESDA, MD 20814 |   |

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

To represent the perspective of the on-premise alcohol and hospitality industry by providing education and research on public policy issues related to alcohol consumption

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] [checked 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] [checked 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 \$ )
OPPOSED STATE/FEDERAL LEGISLATION TO MANDATE IGNITION INTERLOCK DEVICES OR ALCOHOL DETECTION DEVICES FOR ALL DRUNK DRIVING OFFENDERS OR IN ALL CARS OPPOSED INCREASES IN FUNDING FOR RESEARCH ON HOW TO INSTALL ALCOHOL DETECTION DEVICES AS STANDARD EQUIPMENT PROMOTED LEGISLATION ALLOWING FOR JUDICIAL DISCRETION OR MANDATE THE USE OF ALCOHOL DETECTION DEVICES IN CARS OF HIGH BLOOD ALCOHOL CONCENTRATION (BAC) OR REPEAT OFFENDERS SUPPORTED LEGISLATIVE LANGUAGE CONTAINED IN THE FIXING AMERICA'S SURFACE TRANSPORTATION ACT THAT ENABLES STATES TO IMPLEMENT 24/7 SOBRIETY PROGRAMS AS A PART OF DRUNK DRIVING COUNTERMEASURES IN STATES AND IN CONGRESS WHERE INTERLOCK-RELATED LEGISLATION WAS INTRODUCED, ENGAGED IN MEDIA OUTREACH, INFORMATIONAL MAILINGS AND INTER-INDUSTRY COALITIONS

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )
CONTINUED IN AGGRESSIVE OPPOSITION TO A RECOMMENDATION BY THE NATIONAL TRANSPORTATION SAFETY BOARD TO LOWER THE DRUNK DRIVING ARREST THRESHOLD TO A .05 PERCENT BLOOD ALCOHOL CONCENTRATION LEVEL PRODUCED RESEARCH ANALYSES ON THE CONSEQUENCES OF THE NTSB RECOMMENDATION DISTRIBUTED PRESS RELEASES, LETTERS TO THE EDITOR, OPINION EDITORIALS AND ENGAGED IN MEDIA OUTREACH RESULTING IN COVERAGE IN TELEVISION, ONLINE, AND PRINT NEWS OUTLETS

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )
WROTE AND SUBMITTED PRESS RELEASES, OPINION EDITORIALS AND LETTERS TO THE EDITOR THAT WERE PUBLISHED IN OVER 160 PRINT AND ONLINE MEDIA OUTLETS ON THE ISSUE OF IGNITION INTERLOCK DEVICES (IN-CAR ALCOHOL DETECTORS), MODERATE AND RESPONSIBLE DRINKING PRIOR TO DRIVING, ANTI-ALCOHOL ACTIVISTS, AND SOBRIETY CHECKPOINTS OVER 30 MEDIA REFERENCES WERE IN TOP 100 MEDIA OUTLETS

See Additional Data

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

4e Total program service expenses ▶

**Part IV Checklist of Required Schedules**

|            |  | Yes | No |
|------------|--|-----|----|
| <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>   |     | No |
| <b>2</b>   | Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?   |     | No |
| <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>  |     | No |
| <b>4</b>   | <b>Section 501(c)(3) organizations.</b><br>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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>   | Yes |    |
| <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>  |     | No |
| <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>  |     | No |
| <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>   |     | No |
| <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>             |     | No |
| <b>10</b>  | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  |     | No |
| <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>   | Yes |    |
| <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>   |     | No |
| <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>   |     | No |
| <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>  |     | No |
| <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>   |     | No |
| <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>  |     | No |
| <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>  |     | No |
| <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>   |     | No |
| <b>13</b>  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>   |     | No |
| <b>14a</b> | Did the organization maintain an office, employees, or agents outside of the United States?  |     | No |
| <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> |     | No |
| <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>  |     | No |
| <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>  |     | No |
| <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</i> (see instructions)   |     | No |
| <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>  |     | No |
| <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>  |     | No |
| <b>20a</b> | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>   |     | No |
| <b>b</b>   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   |     |    |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Answer. Rows include questions 21 through 38, covering topics like grants, tax-exempt bonds, excess benefit transactions, and controlled entities. Includes a 'Note' at the bottom regarding Form 990 filers.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question numbers (1a-14b), descriptions, and Yes/No response boxes. Includes sections for backup withholding, foreign accounts, prohibited tax shelter transactions, deductible contributions, and health insurance issuers.

Part VI Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (No); b Other officers or key employees of the organization (No); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [ ] Own website, [ ] Another's website, [X] Upon request, [ ] Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: RICHARD BERMAN, 1090 Vermont Avenue NW 800, Washington, DC 20005, (202) 463-7110







**Part VIII Statement of Revenue**

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

|   |   |  | (A)<br>Total revenue  | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512-514 |  |
|---|---|--|---|--|---|---|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | <b>1a</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>h</b>  | <b>Total.</b> Add lines 1a-1f . . . . . <b>▶</b>   |   |  |   |   |  |
| <b>Program Service Revenue</b>                                | <b>2a</b>   | MEMBERSHIP DUES _____<br>Business Code 900099  | 1,353,904   | 1,353,904  |   |   |  |
|   | <b>b</b>  | CONFERENCE INCOME _____<br>Business Code 900099  | 15,718  | 15,718   |   |   |  |
|   | <b>c</b>  | _____  |   |  |   |   |  |
|   | <b>d</b>  | _____  |   |  |   |   |  |
|   | <b>e</b>  | _____  |   |  |   |   |  |
|   | <b>f</b>  | All other program service revenue _____  |   |  |   |   |  |
|   | <b>g</b>  | <b>Total.</b> Add lines 2a-2f . . . . . <b>▶</b>   |   | 1,369,622  |   |   |  |
| <b>Other Revenue</b>  | <b>3</b>  | Investment income (including dividends, interest, and other similar amounts) . . . . . <b>▶</b>  | 28  |  |   | 28  |  |
|   | <b>4</b>  | Income from investment of tax-exempt bond proceeds . . . . . <b>▶</b>  |   |  |   |   |  |
|   | <b>5</b>  | Royalties . . . . . <b>▶</b>   |   |  |   |   |  |
|   | <b>6a</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>▶</b>                  |  |   |   |  |
|   | <b>7a</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) . . . . . <b>▶</b>                           |  |   |   |  |
|   | <b>8a</b>   | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> |   |  |   |   |  |
|   |   | <b>b</b>   | Less direct expenses . . . . . <b>b</b>                         |  |   |   |  |
|   |   | <b>c</b>   | Net income or (loss) from fundraising events . . . . . <b>▶</b> |  |   |   |  |
|   | <b>9a</b>   | Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>  |   |  |   |   |  |
|   |   | <b>b</b>   | Less direct expenses . . . . . <b>b</b>                         |  |   |   |  |
|   |   | <b>c</b>   | Net income or (loss) from gaming activities . . . . . <b>▶</b>  |  |   |   |  |
|   | <b>10a</b>  | Gross sales of inventory, less returns and allowances . . . . . <b>a</b>   |   |  |   |   |  |
|   |   | <b>b</b>   | Less cost of goods sold . . . . . <b>b</b>                      |  |   |   |  |
|   |   | <b>c</b>   | Net income or (loss) from sales of inventory . . . . . <b>▶</b> |  |   |   |  |
|   | Miscellaneous Revenue                                     | Business Code  |   |  |   |   |  |
| <b>11a</b>  | _____   |  |   |  |   |   |  |
| <b>b</b>  | _____   |  |   |  |   |   |  |
| <b>c</b>  | _____   |  |   |  |   |   |  |
| <b>d</b>  | All other revenue . . . . .                               |  |   |  |   |   |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . . <b>▶</b>        |  |   |  |   |   |  |
| <b>12</b>   | <b>Total revenue.</b> See Instructions . . . . . <b>▶</b> |  | 1,369,650   | 1,369,622  | 0                                       | 28  |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|---|-----------------------|---------------------------------|--|-----------------------------|
| <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 . . . . .  | 1,250                 |                                 |  |                             |
| <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 . . . . .  |                       |                                 |  |                             |
| <b>8</b>   | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .  |                       |                                 |  |                             |
| <b>9</b>   | Other employee benefits . . . . .   |                       |                                 |  |                             |
| <b>10</b>  | Payroll taxes . . . . .   |                       |                                 |  |                             |
| <b>11</b>  | Fees for services (non-employees)   |                       |                                 |  |                             |
| <b>a</b>   | Management . . . . .  | 1,382,129             |                                 |  |                             |
| <b>b</b>   | Legal . . . . .   | 495                   |                                 |  |                             |
| <b>c</b>   | Accounting . . . . .  | 4,260                 |                                 |  |                             |
| <b>d</b>   | Lobbying . . . . .  |                       |                                 |  |                             |
| <b>e</b>   | Professional fundraising services See Part IV, line 17  |                       |                                 |  |                             |
| <b>f</b>   | Investment management fees . . . . .  |                       |                                 |  |                             |
| <b>g</b>   | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .  | 2,286                 |                                 |  |                             |
| <b>12</b>  | Advertising and promotion . . . . .   | 14,970                |                                 |  |                             |
| <b>13</b>  | Office expenses . . . . .   | 11,937                |                                 |  |                             |
| <b>14</b>  | Information technology . . . . .  | 11,947                |                                 |  |                             |
| <b>15</b>  | Royalties . . . . .   |                       |                                 |  |                             |
| <b>16</b>  | Occupancy . . . . .   |                       |                                 |  |                             |
| <b>17</b>  | Travel . . . . .  | 22,617                |                                 |  |                             |
| <b>18</b>  | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                       |                                 |  |                             |
| <b>19</b>  | Conferences, conventions, and meetings . . . . .  | 74,112                |                                 |  |                             |
| <b>20</b>  | Interest . . . . .  |                       |                                 |  |                             |
| <b>21</b>  | Payments to affiliates . . . . .  |                       |                                 |  |                             |
| <b>22</b>  | Depreciation, depletion, and amortization . . . . .   |                       |                                 |  |                             |
| <b>23</b>  | Insurance . . . . .   | 4,177                 |                                 |  |                             |
| <b>24</b>  | Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )  |                       |                                 |  |                             |
| <b>a</b>   | Taxes, licenses & fees  | 325                   |                                 |  |                             |
| <b>b</b>   | Membership Dues   | 100                   |                                 |  |                             |
| <b>c</b>   | Subscriptions & publica   | 68                    |                                 |  |                             |
| <b>d</b>   |   |                       |                                 |  |                             |
| <b>e</b>   | All other expenses  |                       |                                 |  |                             |
| <b>25</b>  | <b>Total functional expenses.</b> Add lines 1 through 24e   | 1,530,673             |                                 |  |                             |
| <b>26</b>  | <b>Joint costs.</b> 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)               |              | (B)         |
|---|---|-------------------|--------------|-------------|
|   |   | Beginning of year |              | End of year |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .  | 322,295           | <b>1</b>     | 29,486      |
|   | <b>2</b> Savings and temporary cash investments . . . . .   | 119,945           | <b>2</b>     | 251,731     |
|   | <b>3</b> Pledges and grants receivable, net . . . . .   |                   | <b>3</b>     |             |
|   | <b>4</b> Accounts receivable, net . . . . .   |                   | <b>4</b>     |             |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .   |                   | <b>5</b>     |             |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . . |                   | <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 . . . . .  |                   | <b>9</b>     |             |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D  | <b>10a</b> 3,259  |              |             |
|   | <b>b</b> Less accumulated depreciation . . . . .  | <b>10b</b> 3,259  | <b>10c</b> 0 | 0           |
|   | <b>11</b> Investments—publicly traded securities . . . . .  |                   | <b>11</b>    |             |
|   | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .   |                   | <b>12</b>    |             |
|   | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .  |                   | <b>13</b>    |             |
|   | <b>14</b> Intangible assets . . . . .   |                   | <b>14</b>    |             |
|   | <b>15</b> Other assets See Part IV, line 11 . . . . .   |                   | <b>15</b>    |             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 442,240   | <b>16</b>         | 281,217      |             |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .   |                   | <b>17</b>    |             |
|   | <b>18</b> Grants payable . . . . .  |                   | <b>18</b>    |             |
|   | <b>19</b> Deferred revenue . . . . .  |                   | <b>19</b>    |             |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .   |                   | <b>20</b>    |             |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .  |                   | <b>21</b>    |             |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .   |                   | <b>22</b>    |             |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .  |                   | <b>23</b>    |             |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .  |                   | <b>24</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 . . . . .  |                   | <b>25</b>    |             |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .  | 0                 | <b>26</b>    | 0           |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>  |                   |              |             |
|   | <b>27</b> Unrestricted net assets . . . . .   | 442,240           | <b>27</b>    | 281,217     |
|   | <b>28</b> Temporarily restricted net assets . . . . .   |                   | <b>28</b>    |             |
|   | <b>29</b> Permanently restricted net assets . . . . .   |                   | <b>29</b>    |             |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>   |                   |              |             |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .  |                   | <b>30</b>    |             |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .   |                   | <b>31</b>    |             |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .  |                   | <b>32</b>    |             |
| <b>33</b> Total net assets or fund balances . . . . .                         | 442,240   | <b>33</b>         | 281,217      |             |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 442,240   | <b>34</b>         | 281,217      |             |

**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>  | 1,369,650 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b>  | 1,530,673 |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1   | <b>3</b>  | -161,023  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 442,240   |
| <b>5</b>  | Net unrealized gains (losses) on investments  | <b>5</b>  |           |
| <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 in Schedule O)  | <b>9</b>  | 0         |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 281,217   |

**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 type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>Modified Cash</u><br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O   |     |    |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?<br>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<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | Yes |    |
| <b>b</b> Were the organization's financial statements audited by an independent accountant?<br>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<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                                       |     | No |
| <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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O  |     | No |
| <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 Single Audit Act and OMB Circular A-133?  |     | No |
| <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 in Schedule O and describe any steps taken to undergo such audits   |     |    |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 52-1730954

**Name:** American Beverage Institute

### Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

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

RESEARCHED, COMPILED AND DISTRIBUTED REGULAR ISSUE UPDATE EMAILS TO BUSINESS LEADERS IN THE HOSPITALITY INDUSTRY PREPARED ANALYSES ON EFFORTS BY ACTIVISTS TO DEMONIZE ALCOHOL CONSUMPTION HELD TWO MEMBER CONFERENCES EACH WITH 100+ ATTENDEES STAFF SPOKE AT MULTIPLE INDUSTRY EVENTS ABOUT POLICIES RELATED TO THE ON-PREMISE CONSUMPTION OF ALCOHOL MAINTAINED THE ORGANIZATION'S WEBSITE, ABIONLINE.ORG

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

CONTINUED MAINTENANCE OF THE WEBSITE RESPONSIBLELIMITS.COM, A COMPONENT OF THE "KNOW YOUR LIMITS, KNOW THE LAW" PUBLIC EDUCATION CAMPAIGN

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
 Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
 ▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.  
 ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2015**

**Open to Public Inspection**

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

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

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

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

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

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

|   |  |
|---|--|
| Name of the organization<br>American Beverage Institute | Employer identification number<br>52-1730954 |
|---|--|

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

- Provide a description of the organization's direct and indirect political campaign activities in Part IV
- Political expenditures ▶ \$ \_\_\_\_\_
- Volunteer hours \_\_\_\_\_

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

- Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_
- Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_
- 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).**

- Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- Did the filing organization file Form 1120-POL for this year?  Yes  No
- 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- |
|----------|-------------|---------|---|--|
|          |             |         |   |  |
| 2        |             |         |   |  |
| 3        |             |         |   |  |
| 4        |             |         |   |  |
| 5        |             |         |   |  |
| 6        |             |         |   |  |

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

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

**B** Check  if the filing organization checked box A and "limited control" provisions apply

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

| (a) Filing organization's totals | (b) Affiliated group totals |
|----------------------------------|-----------------------------|
|----------------------------------|-----------------------------|

| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots 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" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> <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> </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?   |   |                                    |                    |                              |   |   |   |   |  |  |                   |             |  |  |

**Y e s**     **N o**

**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)2012 | (b)2013 | (c)2014 | (d)2015 | (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 D**  
(Form 990)

**Supplemental Financial Statements**

OMB No 1545-0047  
**2015**  
Open to Public Inspection

▶ 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.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
American Beverage Institute

**Employer identification number**  
52-1730954

**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                             |
|--|-------------------------|--|
| <b>1</b> Total number at end of year   |                         |  |
| <b>2</b> Aggregate value of contributions to (during year)   |                         |  |
| <b>3</b> Aggregate value of grants from (during year)  |                         |  |
| <b>4</b> Aggregate value at end of year  |                         |  |
| <b>5</b> 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 |
| <b>6</b> 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 (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

|   | Held at the End of the Year |
|---|-----------------------------|
| <b>a</b> Total number of conservation easements   |                             |
| <b>b</b> Total acreage restricted by conservation easements   |                             |
| <b>c</b> Number of conservation easements on a certified historic structure included in (a)   |                             |
| <b>d</b> Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register |                             |

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4) (B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

(continued)

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

**Part IV Escrow and Custodial Arrangements.**

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

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

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

|   | Amount |
|---|--------|
| <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" to Form 990, Part IV, line 10.

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

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

- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages 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>  |     |    |
| <b>3a(ii)</b> |     |    |
| <b>3b</b>     |     |    |

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

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' to 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 |                                      |                                 |                              |                |
| <b>d</b> Equipment              |                                      | 3,259                           | 3,259                        | 0              |
| <b>e</b> Other                  |                                      |                                 |                              |                |

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))  0



**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.

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

**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.

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

**Part XIII Supplemental Information**

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

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |

**Part XIII** Supplemental Information *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

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

2015

Open to Public Inspection

Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization American Beverage Institute

Employer identification number

52-1730954

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefiting Interested Persons.

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

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

**Part IV Business Transactions Involving Interested Persons.**

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

| (a) Name of interested person         | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|---------------------------------------|---|---------------------------|--------------------------------|---|----|
|                                       |   |                           |                                | Yes                                     | No |
| (1)<br>RICHARD BERMAN AND COMPANY INC | MANAGEMENT COMPANY  | 1,382,129                 | See Part V                     |   | No |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |
|                                       |   |                           |                                |   |    |

**Part V Supplemental Information**

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

| Return Reference                  | Explanation   |
|-----------------------------------|---|
| Part IV - DESCRIPTION OF SERVICES | SERVICES PROVIDED INCLUDE RESEARCH AND DAILY MONITORING/ANALYSIS ON A WORLDWIDE BASIS ON ISSUES IMPORTANT TO THE ORGANIZATION, ADVERTISING, PUBLIC AND MEDIA RELATIONS, PROGRAM MANAGEMENT AND PROMOTION OF INFORMATION TO THE PUBLIC, ACCOUNTING AND FINANCIAL OPERATIONS, LOBBYING, MANAGEMENT, GENERAL AND ADMINISTRATIVE, MEETING PLANNING, AND ADDITIONAL SERVICES AS NEEDED IN MEETING THE OBJECTIVE OF THE AMERICAN BEVERAGE INSTITUTE IN THE FULFILLMENT OF ITS MISSION AND EXEMPT PURPOSES |

**SCHEDULE O  
(Form 990 or  
990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2015**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue  
Service

Name of the organization  
American Beverage Institute

**Employer identification number**

52-1730954

**990 Schedule O, Supplemental Information**

| Return Reference                      | Explanation  |
|---------------------------------------|--|
| Form 990, Part VI, Section A, line 3  | RICHARD BERMAN AND COMPANY, INC IS THE MANAGEMENT COMPANY FOR AMERICAN BEVERAGE INSTITUTE. RICHARD BERMAN, PRESIDENT, GENERAL COUNSEL AND EXECUTIVE DIRECTOR OF THE INSTITUTE, WAS COMPENSATED AS PRESIDENT OF RICHARD BERMAN AND COMPANY, INC DURING 2015 DUE TO THE INSTITUTE'S ESTABLISHED ACCOUNTING AND FINANCIAL INTERNAL CONTROL PROCESSES, WHICH HAVE BEEN APPROVED BY AN INDEPENDENT CPA FIRM, THE CONFIDENTIAL COMPENSATION INFORMATION IS UNAVAILABLE TO THE PREPARER AND SIGNING OFFICER |
| Form 990, Part VI, Section A, line 8b | The American Beverage Institute has no committee with authority to act on behalf of the governing body   |



**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                | <b>Explanation</b>   |
|--|--|
| Form 990, Part VI, Section B, line 11  | AMERICAN BEVERAGE INSTITUTE'S FORM 990 WAS REVIEWED BY THE MANAGEMENT COMPANY'S CPAS AND BY MANAGEMENT MEMBERS OF THE GOVERNING BODY AND OUTSIDE LEGAL COUNSEL BOTH RECEIVED AND REVIEWED COPIES OF THIS FORM 990 PRIOR TO ITS FILING ALL COMMENTS WERE ADDRESSED BEFORE THE RETURN WAS FILED  |
| Form 990, Part VI, Section B, line 12c | AMERICAN BEVERAGE INSTITUTE ANNUALLY REQUIRES THE OFFICERS AND DIRECTORS TO READ AND SIGN THE POLICY AND TO DISCLOSE ANY CONFLICT OF INTEREST THEY MAY HAVE TO THE ENTIRE BOARD THE BOARD THEN DECIDES WHETHER OR NOT THERE EXISTS A CONFLICT ANY OFFICERS OR BOARD MEMBERS WITH CONFLICTS ARE RECUSED FROM VOTING UPON ISSUES INVOLVING THEIR PARTICULAR CONFLICT |

**990 Schedule O, Supplemental Information**

| Return Reference                      | Explanation   |
|---------------------------------------|---|
| Form 990, Part VI, Section C, line 19 | AMERICAN BEVERAGE INSTITUTE DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC INSPECTION EXCEPT THROUGH THOSE DOCUMENTS FILED WITH ITS FORM 1024 EXEMPTION APPLICATION (COPY AVAILABLE UPON REQUEST AT THE ORGANIZATION'S HEADQUARTERS IN WASHINGTON, DC) AS REQUIRED BY LAW |
| Form 990, Part XII, Line 1            | The Institute uses the modified cash basis of accounting as it provides financial information that is more relevant in meeting the needs of the organization  |

## 990 Schedule O, Supplemental Information

| Return Reference            | Explanation   |
|-----------------------------|---|
| Form 990, Part XII, Line 2C | NO CHANGES WERE MADE THE THE ACCOUNTING METHOD OR OVERSIGHT PROCESS IN 2015 |