IRS COPY

Form **990** — Department of the Treasury, Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

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

OMB No. 1545-0047 — **2002** — Open to Public Inspection

**A** For the 2002 calendar year, or tax year beginning , 2002, and ending

**B** Check if applicable: Address change; Name change; Initial return; Final return; Amended return; Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization: AMERICAN PSYCHOLOGICAL ASSOCIATION, INC.

Number and street (or P O box if mail is not delivered to street address): 750 FIRST STREET, NE — Room/suite:

City or town, state or country, and ZIP + 4: WASHINGTON, DC 20002-4242

**D** Employer identification number: 53-0205890

**E** Telephone number: (202) 336-5500

**F** Accounting method: Cash; X Accrual; Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

*H and I are not applicable to section 527 organizations*

H(a) Is this a group return for affiliates? Yes / X No

H(b) If "Yes" enter number of affiliates ▶ N/A

H(c) Are all affiliates included? Yes / No (If "No" attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes / X No

**G** Web site ▶WWW APA ORG

**I** Enter 4-digit GEN ▶ N/A

**J** Organization type (check only one) ▶ X 501(c) ( 3 ) ◀ (insert no) | 4947(a)(1) or | 527

**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data **Some states require a complete return**

**M** Check ▶ X if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**L** Gross receipts Add lines 6b 8b 9b, and 10b to line 12 ▶ 92,291,839.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions )

| | | | | | | |
|---|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | | |
| | a | Direct public support | 1a | 458,428. | | |
| | b | Indirect public support | 1b | | | |
| | c | Government contributions (grants) | 1c | 4,391,413 | | |
| | d | Total (add lines 1a through 1c) (cash $ 4,849,841 noncash $ NONE ) | | | 1d | 4,849,841 |
| | 2 | Program service revenue including government fees and contracts (from Part VII line 93) | | | 2 | 61,755,104 |
| | 3 | Membership dues and assessments | | | 3 | 12,122,429 |
| | 4 | Interest on savings and temporary cash investments | | | 4 | 766,609 |
| | 5 | Dividends and interest from securities | | | 5 | 6,891,231 |
| | 6a | Gross rents | 6a | | | |
| | b | Less rental expenses | 6b | | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | | | 6c | 1,462,538 |
| | 7 | Other investment income (describe ▶ STMT 1 ) | | | 7 | -5,664,637 |

| | | (A) Securities | | (B) Other |
|---|---|---|---|---|
| 8a | Gross amount from sales of assets other than inventory | 14,319,956 | 8a | 3,200. |
| b | Less cost or other basis and sales expenses | 15,330,144. | 8b | 9,131. |
| c | Gain or (loss) (attach schedule) STMT 1A | -1,010,188. | 8c | -5,931 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Revenue | d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | | | 8d | -1,016,119 |
| | 9 | Special events and activities (attach schedule) | | | | |
| | a | Gross revenue (not including $ ________ of contributions reported on line 1a) | 9a | | | |
| | b | Less direct expenses other than fundraising expenses | 9b | | | |
| | c | Net income or (loss) from special events (subtract line 9b from line 9a) | | | 9c | |
| | 10a | Gross sales of inventory, less returns and allowances | 10a | | | |
| | b | Less cost of goods sold | 10b | | | |
| | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | | 10c | |
| | 11 | Other revenue (from Part VII, line 103) | | | 11 | -4,214,432 |
| | 12 | **Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | | 12 | 76,952,564 |
| Expenses | 13 | Program services (from line 44, column (B)) | | | 13 | 69,718,605 |
| | 14 | Management and general (from line 44, column (C)) | | | 14 | 22,459,388 |
| | 15 | Fundraising (from line 44, column (D)) | | | 15 | |
| | 16 | Payments to affiliates (attach schedule) | | | 16 | |
| | 17 | **Total expenses** (add lines 16 and 44, column (A)) | | | 17 | 92,177,993 |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | | | 18 | -15,225,429 |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | | 19 | 33,306,418 |
| | 20 | Other changes in net assets or fund balances (attach explanation) STMT 2 STMT 3 | | | 20 | 2,468,066 |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | | 21 | 20,549,055 |

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## Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 21 of the instructions )

| *Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.* | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|---|---|---|---|---|
| 22 Grants and allocations (attach schedule) (cash $ ____ noncash $ ____) | 22 | 64,120. | 64,120. | STMT 4 | |
| 23 Specific assistance to individuals (attach schedule) | 23 | | | | |
| 24 Benefits paid to or for members (attach schedule) | 24 | | | | |
| 25 Compensation of officers, directors, etc | 25 | 2,774,192. | 2,108,386. | 665,806 | |
| 26 Other salaries and wages | 26 | 28,603,887 | 20,544,157. | 8,059,730 | |
| 27 Pension plan contributions | 27 | 1,392,646. | | 1,392,646 | |
| 28 Other employee benefits | 28 | 3,403,469. | | 3,403,469 | |
| 29 Payroll taxes | 29 | 2,195,840. | | 2,195,840 | |
| 30 Professional fundraising fees | 30 | | | | |
| 31 Accounting fees | 31 | 100,000 | | 100,000 | |
| 32 Legal fees | 32 | 433,279 | 90,349 | 342,930. | |
| 33 Supplies | 33 | 618,546 | 373,837 | 244,709 | |
| 34 Telephone | 34 | 347,106 | 290,277 | 56,829 | |
| 35 Postage and shipping | 35 | 2,830,884. | 2,734,600 | 96,284 | |
| 36 Occupancy | 36 | 7,641,318 | 34,886 | 7,606,432 | |
| 37 Equipment rental and maintenance | 37 | 1,517,950 | 250,953. | 1,266,997 | |
| 38 Printing and publications | 38 | 10,089,452 | 9,673,405 | 416,047 | |
| 39 Travel | 39 | 679,048 | 607,410 | 71,638 | |
| 40 Conferences, conventions, and meetings | 40 | 954,778 | 954,778 | | |
| 41 Interest | 41 | 7,082,591 | | 7,082,591 | |
| 42 Depreciation, depletion, etc (attach schedule) STMT 4A | 42 | 2,512,667 | 313,852. | 2,198,815 | |
| 43 Other expenses not covered above (itemize) STMT 5 | 43a | 18,936,220 | 31,677,595 | -12,741,375 | |
| b | 43b | | | | |
| c | 43c | | | | |
| d | 43d | | | | |
| e | 43e | | | | |
| 44 **Total functional expenses** (add lines 22 through 43) *Organizations completing columns (B)-(D), carry these totals to lines 13-15* | 44 | 92,177,993 | 69,718,605 | 22,459,388 | |

Joint Costs Check ▶ ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ ______ , (ii) the amount allocated to Program services $ ______ ,

(iii) the amount allocated to Management and general $ ______ , and (iv) the amount allocated to Fundraising $ ______

## Part III Statement of Program Service Accomplishments (See page 24 of the instructions )

What is the organization's primary exempt purpose? ▶ STMT 6

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others )

| | | Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others ) |
|---|---|---|
| a | STMT 6A (Grants and allocations $ 64,120) | 69,718,605. |
| b | (Grants and allocations $ ) | |
| c | (Grants and allocations $ ) | |
| d | (Grants and allocations $ ) | |
| e | Other program services (attach schedule) (Grants and allocations $ ) | |
| f | **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶ | 69,718,605 |

## Part IV Balance Sheets (See page 24 of the instructions )

**Note:** *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| **Assets** | 45 Cash - non-interest-bearing | | | NONE | 45 | 1,627 |
| | 46 Savings and temporary cash investments | | | 1,547,749 | 46 | 29,426,642 |
| | 47a Accounts receivable | 47a | 12,251,530 | | | |
| | b Less allowance for doubtful accounts | 47b | 380,000 | 10,135,823 | 47c | 11,871,530 |
| | 48a Pledges receivable | 48a | | | | |
| | b Less allowance for doubtful accounts | 48b | | | 48c | |
| | 49 Grants receivable | | | | 49 | |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | | | 50 | |
| | 51a Other notes and loans receivable (attach schedule) | 51a | | | | |
| | b Less allowance for doubtful accounts | 51b | | | 51c | |
| | 52 Inventories for sale or use | | | 3,000,000 | 52 | 3,500,000 |
| | 53 Prepaid expenses and deferred charges | | | 1,792,871 | 53 | 4,009,019 |
| | 54 Investments - securities (attach schedule) STMT 7 ▶ ☐ Cost ☒ FMV | | | 36,862,757 | 54 | 28,160,190 |
| | 55a Investments - land, buildings, and equipment basis | 55a | | | | |
| | b Less accumulated depreciation (attach schedule) | 55b | | | 55c | |
| | 56 Investments - other (attach schedule) STMT 8 | | | 108,799,981 | 56 | 11,908,360 |
| | 57a Land, buildings, and equipment basis | 57a | 83,468,353 | | | |
| | b Less accumulated depreciation (attach schedule) STMT 4A | 57b | 34,735,483 | 5,941,736 | 57c | 48,732,870 |
| | 58 Other assets (describe ▶ STMT 9 ) | | | 94,394 | 58 | 9,342,854 |
| | 59 **Total assets** (add lines 45 through 58) (must equal line 74) | | | 168,175,311 | 59 | 146,953,092 |
| **Liabilities** | 60 Accounts payable and accrued expenses | | | 9,304,593 | 60 | 9,685,519 |
| | 61 Grants payable | | | | 61 | |
| | 62 Deferred revenue | | | 29,068,241 | 62 | 26,417,400 |
| | 63 Loans from officers, directors, trustees, and key employees (attach schedule) | | | | 63 | |
| | 64a Tax-exempt bond liabilities (attach schedule) | | | | 64a | |
| | b Mortgages and other notes payable (attach schedule) STMT 10 | | | 87,055,000 | 64b | 79,900,473. |
| | 65 Other liabilities (describe ▶ STMT 11 ) | | | 9,441,059 | 65 | 10,400,645 |
| | 66 **Total liabilities** (add lines 60 through 65) | | | 134,868,893 | 66 | 126,404,037 |
| **Net Assets or Fund Balances** | **Organizations that follow SFAS 117, check here** ▶ ☐ and complete lines 67 through 69 and lines 73 and 74 | | | | | |
| | 67 Unrestricted | | | | 67 | |
| | 68 Temporarily restricted | | | | 68 | |
| | 69 Permanently restricted | | | | 69 | |
| | **Organizations that do not follow SFAS 117, check here** ▶ ☒ and complete lines 70 through 74 | | | | | |
| | 70 Capital stock, trust principal, or current funds | | | | 70 | |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | | | | 71 | |
| | 72 Retained earnings, endowment, accumulated income, or other funds | | | 33,306,418 | 72 | 20,549,055 |
| | 73 **Total net assets or fund balances** (add lines 67 through 69 or lines 70 through 72, column (A) **must** equal line 19, column (B) **must** equal line 21) | | | 33,306,418 | 73 | 20,549,055 |
| | 74 **Total liabilities and net assets / fund balances** (add lines 66 and 73) | | | 168,175,311 | 74 | 146,953,092 |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions.)**

| | | | |
|---|---|---|---|
| a | Total revenue, gains, and other support per audited financial statements ▶ | a | 66,997,743. |
| b | Amounts included on line a but not on line 12, Form 990 | | |
| (1) | Net unrealized gains on investments $ -4,659,108. | | |
| (2) | Donated services and use of facilities $ | | |
| (3) | Recoveries of prior year grants $ | | |
| (4) | Other (specify) $ | | |
| | Add amounts on lines (1) through (4) ▶ | b | -4,659,108 |
| c | Line a minus line b ▶ | c | 71,656,851 |
| d | Amounts included on line 12, Form 990 but not on line a: | | |
| (1) | Investment expenses not included on line 6b, Form 990 $ | | |
| (2) | Other (specify) STMT 12 $ 5,295,713. | | |
| | Add amounts on lines (1) and (2) ▶ | d | 5,295,713 |
| e | Total revenue per line 12, Form 990 (line c plus line d) ▶ | e | 76,952,564 |

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

| | | | |
|---|---|---|---|
| a | Total expenses and losses per audited financial statements ▶ | a | 92,177,993. |
| b | Amounts included on line a but not on line 17, Form 990 | | |
| (1) | Donated services and use of facilities $ | | |
| (2) | Prior year adjustments reported on line 20, Form 990 $ | | |
| (3) | Losses reported on line 20, Form 990 $ | | |
| (4) | Other (specify) $ | | |
| | Add amounts on lines (1) through (4) ▶ | b | |
| c | Line a minus line b ▶ | c | 92,177,993 |
| d | Amounts included on line 17, Form 990 but not on line a: | | |
| (1) | Investment expenses not included on line 6b, Form 990 $ | | |
| (2) | Other (specify) $ | | |
| | Add amounts on lines (1) and (2) ▶ | d | |
| e | Total expenses per line 17, Form 990 (line c plus line d) ▶ | e | 92,177,993 |

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 26 of the instructions.)

| (A) Name and address | (B) Title and average hours per week devoted to position | (C) Compensation (If not paid, enter -0-.) | (D) Contributions to employee benefit plans & deferred compensation | (E) Expense account and other allowances |
|---|---|---|---|---|
| SEE STATEMENT 12A | | 2,774,192 | 63,903 | 4,517. |

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No

If "Yes," attach schedule - see page 26 of the instructions.



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## Part VI Other Information (See page 27 of the instructions)

| | | | Yes | No |
|---|---|---|---|---|
| 76 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 76 | | X |
| 77 | Were any changes made in the organizing or governing documents but not reported to the IRS? STMT 12B<br>If "Yes," attach a conformed copy of the changes | 77 | X | |
| 78 a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | 78a | X | |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? | 78b | X | |
| 79 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement | 79 | | X |
| 80 a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization? STMT 13 | 80a | X | |
| b | If "Yes," enter the name of the organization ▶ ______ and check whether it is [X] exempt or [X] nonexempt | | | |
| 81 a | Enter direct or indirect political expenditures See line 81 instructions — 81a: NONE | | | |
| b | Did the organization file Form 1120-POL for this year? | 81b | | X |
| 82 a | Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? | 82a | | X |
| b | If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) — 82b: N/A | | | |
| 83 a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | X | |
| b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | X | |
| 84 a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 84b | N/A | |
| 85 | *501(c)(4), (5), or (6) organizations* a Were substantially all dues nondeductible by members? | 85a | N/A | |
| b | Did the organization make only in-house lobbying expenditures of $2,000 or less?<br>If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year | 85b | N/A | |
| c | Dues, assessments, and similar amounts from members — 85c: N/A | | | |
| d | Section 162(e) lobbying and political expenditures — 85d: N/A | | | |
| e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A | | | |
| f | Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A | | | |
| g | Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? | 85g | N/A | |
| h | If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | 85h | N/A | |
| 86 | *501(c)(7) orgs* Enter a Initiation fees and capital contributions included on line 12 — 86a: N/A | | | |
| b | Gross receipts, included on line 12 for public use of club facilities — 86b: N/A | | | |
| 87 | *501(c)(12) orgs* Enter a Gross income from members or shareholders — 87a: N/A | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) — 87b: N/A | | | |
| 88 | At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes" complete Part IX | 88 | X | |
| 89 a | *501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ NONE, section 4912 ▶ NONE, section 4955 ▶ NONE | | | |
| b | *501(c)(3) and 501(c)(4) orgs* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction | 89b | | X |
| c | Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ NONE | | | |
| d | Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ NONE | | | |

90 a List the states with which a copy of this return is filed ▶ DISTRICT OF COLUMBIA

b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b 592

91 The books are in care of ▶ THE ASSOCIATION Telephone no ▶ 202-336-5500

Located at ▶ 750 FIRST STREET NE, WASHINGTON DC ZIP + 4 ▶ 20002

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041* - Check here ▶ [ ]
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

**Part VII** **Analysis of Income-Producing Activities** (See page 31 of the instructions.)

Note: *Enter gross amounts unless otherwise indicated.*

| | Unrelated business income (A) Business code | Unrelated business income (B) Amount | Excluded by section 512, 513, or 514 (C) Exclusion code | Excluded by section 512, 513, or 514 (D) Amount | (E) Related or exempt function income |
|---|---|---|---|---|---|
| 93 Program service revenue | | | | | |
| a STMT 14 | | 3,015,077. | | 978,418. | 57,761,609. |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | 12,122,429. |
| 95 Interest on savings and temporary cash investments | 523100 | 693,333 | | 73,276 | |
| 96 Dividends and interest from securities | 523100 | 6,580,614. | | 310,617. | |
| 97 Net rental income or (loss) from real estate | | | | | |
| a debt-financed property | | | 16 | 1,462,538. | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from personal property | | | | | |
| 99 Other investment income | 531120 | -2,428,600 | 16 | -3,236,037 | |
| 100 Gain or (loss) from sales of assets other than inventory | | | 18 | -1,016,119 | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue: a | | | | | |
| b STMT 15 | | 499,490 | | -6,137,578 | 1,423,656. |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | 8,359,914 | | -7,564,885 | 71,307,694 |

105 Total (add line 104, columns (B), (D), and (E)) ▶ 72,102,723

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.*

**Part VIII** **Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

| Line No. ▼ | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). |
|---|---|
| | STMT 15A |

**Part IX** **Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

| (A) Name, address, and EIN of corporation, partnership, or disregarded entity | (B) Percentage of ownership interest | (C) Nature of activities | (D) Total income | (E) End-of-year assets |
|---|---|---|---|---|
| STMT 16 | % | | -12,696,369 | 53,521,250 |
| | % | | | |
| | % | | | |
| | % | | | |

**Part X** **Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or i [redacted]

(b) Did the organization, during the year, pay premiums, directly [redacted]

Note: *If "Yes" to (b), file Form 8870 and Form 4720 (see instructio* [redacted]

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this re [redacted]
and belief, it is true, correct, and complete. Declaration of prep [redacted]

▶ Charles L McKay [redacted]
Signature of officer

▶ Charles L. McKay VP + [redacted]
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ Edwin C Schoenfeld [redacted]

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ PRICEWATERHOUSECOOP [redacted]
1301 K STREET NW, S [redacted]
WASHINGTON, DC [redacted]

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**SCHEDULE A**
**(Form 990 or 990-EZ)**
Department of the Treasury
Internal Revenue Service

# Organization Exempt Under Section 501(c)(3)

**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**
**Supplementary Information - (See separate instructions.)**
**▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047
**2002**

Name of the organization: AMERICAN PSYCHOLOGICAL ASSOCIATION, INC.
Employer identification number: 53-0205890

## Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None ")

| (a) Name and address of each employee paid more than $50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| RUSSELL S. NEWMAN<br>C/O APA, 750 FIRST ST, NE<br>WASHINGTON, DC 20005 | EXEC DIR-PRACTICE<br>38-40 HRS | 220,260 | 22,922 | NONE |
| CYNTHIA D BELAR<br>C/O APA, 750 FIRST ST, NE<br>WASHINGTON, DC 20005 | EXEC DIR-EDUCATION<br>38-40 HRS | 209,932 | 22,922 | NONE |
| KURT SALZINGER<br>C/O APA, 750 FIRST ST, NE<br>WASHINGTON, DC 20005 | EXEC DIR-SCIENCE<br>38-40 HRS | 208,804 | 14,742 | NONE |
| GARY R VANDENBOS<br>C/O APA, 750 FIRST ST, NE<br>WASHINGTON, DC 20005 | EXEC DIR-COMMUN<br>38-40 HRS | 205,232 | 25,973 | 1,300. |
| RHEA FARBERMAN<br>C/O APA, 750 FIRST ST, NE<br>WASHINGTON, DC 20005 | EXEC DIR-MEMBERSHIP<br>38-40 HRS | 204,775 | 25,973 | NONE |
| Total number of other employees paid over $50 000 ▶ | 189 | | | |

## Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

| (a) Name and address of each independent contractor paid more than $50 000 | (b) Type of service | (c) Compensation |
|---|---|---|
| PACIFIC DATA CONVERSION CORP<br>345 WEST 10TH AVENUE, EUGENE, OR | CONSULTANTS | 926,287 |
| TRAMMEL CROW COMPANY<br>1055 THOMAS JEFF ST NW, WASHINGTON DC | CONSULTANTS | 800,000. |
| COMPUCEL, INC<br>900 FOURTH STREET, LAUREL, MD | CONSULTANT/SOFTWARE | 516,093. |
| GOMEMBERS COM INC<br>11720 SUNRISE VALLEY DR, RESTON VA | CONSULTANTS/SOFTWARE | 428,024. |
| PACIFIC VISIONS COMMUNICATIONS<br>9000 SUNSET BOULEVARD, LOS ANGELES CA | CONSULTANTS | 409,078. |
| Total number of others receiving over $50,000 for professional services ▶ 38 | | |

## Part III Statements About Activities (See page 2 of the instructions )

| | | | Yes | No |
|---|---|---|---|---|
| 1 | During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ 338,491. (Must equal amounts on line 38, Part VI-A, or line i or Part VI-B ) | 1 | X | |
| | Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities | | | |
| 2 | During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions )* | | | |
| a | Sale, exchange, or leasing of property? | 2a | | X |
| b | Lending of money or other extension of credit? | 2b | | X |
| c | Furnishing of goods, services, or facilities? | 2c | | X |
| d | Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? FORM 990, PART V | 2d | X | |
| e | Transfer of any part of its income or assets? | 2e | | X |
| 3 | Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below ) | 3 | X | |
| 4 | Do you have a section 403(b) annuity plan for your employees? | 4 | | X |

**Note** *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments* STMT 17

## Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions )

The organization is not a private foundation because it is (Please check only ONE applicable box )

5 ☐ A church, convention of churches or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V )

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital s name, city, and state ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A )

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A )

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A )

12 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A )

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

Provide the following information about the supported organizations (See page 5 of the instructions )

| (a) Name(s) of supported organization(s) | (b) Line number from above |
|---|---|
| | |
| | |

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 ) *Use cash method of accounting.*

**Note:** *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

| Calendar year (or fiscal year beginning in) ▶ | (a) 2001 | (b) 2000 | (c) 1999 | (d) 1998 | (e) Total |
|---|---|---|---|---|---|
| 15 Gifts, grants, and contributions received (Do not include unusual grants See line 28 ) | 464,352 | 510,374 | 392,063. | 384,545 | 1,751,334. |
| 16 Membership fees received | 13,328,639 | 13,124,086 | 15,144,156. | 16,565,018 | 58,161,899. |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose | 55,457,704 | 50,332,760 | 46,965,565 | 48,334,137. | 201090166. |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 16,027,886 | 15,156,990 | 10,646,676. | 10,040,598 | 51,872,150. |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge | | | | | |
| 22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets | STMT 18 1,457,193 | 1,259,931 | 1,872,532 | 2,216,593 | 6,806,249. |
| 23 Total of lines 15 through 22 | 86,735,774 | 80,384,141 | 75,020,992 | 77,540,891 | 319681798 |
| 24 Line 23 minus line 17 | 31,278,070 | 30,051,381 | 28,055,427. | 29,206,754 | 118591632 |
| 25 Enter 1% of line 23 | 867,358 | 803,841 | 750,210 | 775,409 | |

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 NOT APPLICABLE ▶ 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test Enter line 24 column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 ______ 19 ______ 22 ______ 26b ______ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f %

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year

(2001) NONE (2000) NONE (1999) NONE (1998) NONE

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) $5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals ) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2001) NONE (2000) NONE (1999) NONE (1998) NONE

c Add Amounts from column (e) for lines 15 1,751,334 16 58,161,899 17 201,090,166 20 ______ 21 ______ ▶ 27c 261,003,399

d Add Line 27a total NONE and line 27b total NONE ▶ 27d NONE

e Public support (line 27c total minus line 27d total) ▶ 27e 261,003,399.

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ 27f 319,681,798

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g 81.6447 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h 16 2262 %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001 prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

**Part V** **Private School Questionnaire** (See page 7 of the instructions)
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

| | | | Yes | No |
|---|---|---|---|---|
| 29 | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | 29 | | |
| 30 | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | 30 | | |
| 31 | Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? | 31 | | |
| | If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) | | | |
| 32 | Does the organization maintain the following | | | |
| a | Records indicating the racial composition of the student body, faculty, and administrative staff? | 32a | | |
| b | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 32b | | |
| c | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | 32c | | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | 32d | | |
| | If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) | | | |
| 33 | Does the organization discriminate by race in any way with respect to | | | |
| a | Students' rights or privileges? | 33a | | |
| b | Admissions policies? | 33b | | |
| c | Employment of faculty or administrative staff? | 33c | | |
| d | Scholarships or other financial assistance? | 33d | | |
| e | Educational policies? | 33e | | |
| f | Use of facilities? | 33f | | |
| g | Athletic programs? | 33g | | |
| h | Other extracurricular activities? | 33h | | |
| | If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) | | | |
| 34a | Does the organization receive any financial aid or assistance from a governmental agency? | 34a | | |
| b | Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement | 34b | | |
| 35 | Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation | 35 | | |

**Part VI-A** **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check ▶ a [ ] if the organization belongs to an affiliated group
Check ▶ b [ ] if you checked "a" and "limited control" provisions apply

| **Limits on Lobbying Expenditures** (The term "expenditures" means amounts paid or incurred.) | | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|---|---|---|---|
| 36 Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | | |
| 37 Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | | 338,491. |
| 38 Total lobbying expenditures (add lines 36 and 37) | 38 | | 338,491. |
| 39 Other exempt purpose expenditures | 39 | | 82,819,801. |
| 40 Total exempt purpose expenditures (add lines 38 and 39) | 40 | | 83,158,292 |
| 41 Lobbying nontaxable amount. Enter the amount from the following table - | | | |
| **If the amount on line 40 is -** / **The lobbying nontaxable amount is -** | | | |
| Not over $500,000 — 20% of the amount on line 40 | | | |
| 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 | 41 | | 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 | | | |
| 42 Grassroots nontaxable amount (enter 25% of line 41) | 42 | | 250,000. |
| 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | | |
| 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | | |

**Caution** *If there is an amount on either line 43 or line 44, you must file Form 4720*

**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 instructions for lines 45 through 50 on page 11 of the instructions.)

| | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|---|---|---|---|---|---|
| **Calendar year (or fiscal year beginning in) ▶** | (a) 2002 | (b) 2001 | (c) 2000 | (d) 1999 | (e) Total |
| 45 Lobbying nontaxable amount | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 4,000,000 |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | 6,000,000 |
| 47 Total lobbying expenditures | 338,491 | 283,919 | 641,471 | 724,274 | 1,988,155 |
| 48 Grassroots nontaxable amount | 250,000 | 250,000 | 250,000 | 250,000. | 1,000,000 |
| 49 Grassroots ceiling amount (150% of line 48(e)) | | | | | 1,500,000 |
| 50 Grassroots lobbying expenditures | | | | | |

**Part VI-B** **Lobbying Activity by Nonelecting Public Charities** NOT APPLICABLE
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | Yes | No | Amount |
|---|---|---|---|
| a Volunteers | | | |
| b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications, or published or broadcast statements | | | |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Total lobbying expenditures (Add lines **c** through **h**.) | | | |

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

## Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

| | | Yes | No |
|---|---|---|---|
| a Transfers from the reporting organization to a noncharitable exempt organization of | | | |
| (i) Cash | 51a(i) | X | |
| (ii) Other assets | a(ii) | | X |
| b Other transactions | | | |
| (i) Sales or exchanges of assets with a noncharitable exempt organization | b(i) | | X |
| (ii) Purchases of assets from a noncharitable exempt organization | b(ii) | | X |
| (iii) Rental of facilities, equipment, or other assets | b(iii) | | X |
| (iv) Reimbursement arrangements | b(iv) | X | |
| (v) Loans or loan guarantees | b(v) | | X |
| (vi) Performance of services or membership or fundraising solicitations | b(vi) | X | |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | c | X | |

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

| (a) Line no | (b) Amount involved | (c) Name of noncharitable exempt organization | (d) Description of transfers transactions, and sharing arrangements |
|---|---|---|---|
| | STMT 19 | | |

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ [ ] Yes [X] No

b If "Yes," complete the following schedule

| (a) Name of organization | (b) Type of organization | (c) Description of relationship |
|---|---|---|
| | | |
| N/A | | |

## FORM 990, PART I - OTHER INVESTMENT INCOME

| DESCRIPTION | AMOUNT |
| --- | --- |
| LOSS FROM PARTNERSHIP INTERESTS | -7,787,586. |
| LOSS ON NASW BUY OUT | -1,788,972. |
| INCOME TAX BENEFIT | 3,911,921. |
| TOTAL | -5,664,637. |

STATEMENT 1

AMERICAN PSYCHOLOGICAL ASSOCIATION, INC. EIN: 53-0205890

FORM 990, PART I, LINE 8(A) - LOSS ON SALE OF SECURITIES

| | |
|---|---|
| PROCEEDS FROM SALE OF SECURITIES | 14,319,956 |
| LESS BASIS | (15,330,144) |
| NET LOSS ON SALE OF SECURITIES | (1,010,188) |

FORM 990, PART I, LINE 8(B) - LOSS ON SALE OF OTHER ASSETS

| | |
|---|---|
| PROCEEDS FROM SALE OF OTHER ASSETS | 3,200 |
| LESS BASIS | (9,131) |
| NET LOSS ON SALE OF OTHER ASSETS | (5,931) |

## FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

| DESCRIPTION | | AMOUNT |
|---|---|---|
| PRIOR PERIOD ADJUSTMENT | | 5,587,927. |
| CONVERSION OF DEBT TO EQUITY | | 951,989. |
| TRANSFER OF MEMBER INTERESTS | | 781,420. |
| ELIMINATION OF INTERCO. INCOME | | 5,101,551. |
| | TOTAL | 12,422,887. |

## FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

| DESCRIPTION | AMOUNT |
|---|---|
| UNREALIZED LOSS ON INVESTMENTS | 4,659,108. |
| PARTNERSHIP TAX INCOME IN EXCESS OF BOOK INCOME | 5,295,713. |
| TOTAL | 9,954,821. |

**American Psychological Association**
**EIN: 53 – 0205890**
**2002 Grants**

**IRS Form 990**
**Statement 4**

| | |
|---|---|
| American Assn Advancement of Science<br>Washington, DC 20005 | $5,000 |
| Bazelon Center 30th Anniversary<br>Washington, DC 20006 | $250 |
| Contribution to Diversity<br>Washington, DC 20002 | $450 |
| Citiwide Computer Training<br>Washington, DC 20010 | $300 |
| Community Lodgings<br>Alexandria, VA 22314 | $200 |
| D C Central Kitchen<br>Washington, DC 20001 | $250 |
| Friendship House<br>Washington, DC 20003 | $250 |
| Green Door<br>Washington, DC 20009 | $300 |
| House of Ruth<br>Washington, DC 20005-4153 | $250 |
| Missouri Psychological Assn<br>Jefferson City, MO 65101 | $15,000 |
| Frank Masur, PhD<br>Memphis, TN 38119 | $30,000 |
| C Alan Hopewell, PhD<br>Fort Worth, TX 76133 | $10,000 |
| Psychologists for Responsible Hospital Practice<br>Lincoln, NE 68502 | $15,000 |
| Alan R Gruber, PhD<br>Hingham, MA 02043 | $10,000 |
| Misc refunds of prior grants | ($23,130) |
| **TOTAL** | **$64,120** |

AMERICAN PSYCHOLOGICAL ASSOCIATION EIN 53-0205890

FORM 990, LINE 42 AND 57

| | | |
|---|---|---|
| LAND | $ | 6,596,734 |
| BUILDING AND IMPROVEMENTS | $ | 60,837,775 |
| FURNITURE & FIXTURES | $ | 4,942,575 |
| VEHICLES | $ | 138,491 |
| LEASED ASSETS | $ | 806,408 |
| EQUIPMENT | $ | 10,146,371 |
| | $ | 83,468,353 |
| LESS: ACCUMULATED DEPRECIAITON | $ | (34,735,483) |
| NET PROPERTY AND EQUIPMENT | $ | 48,732,870 |

CURRENT YEAR DEPRECIATION EXPENSE: $ 2,512,667

## FORM 990, PART II - OTHER EXPENSES

| DESCRIPTION | TOTAL | PROGRAM SERVICES | MANAGEMENT AND GENERAL |
|---|---|---|---|
| BOARD AND COMMITTEE | 1,460,861 | 883,181. | 577,680. |
| CONSULTING & CONTRACTUAL | 7,872,791. | 6,715,528. | 1,157,263. |
| SPECIAL PROJECTS | 5,132,898. | 4,291,264. | 841,634. |
| BAD DEBT | 94,338. | | 94,338. |
| HONORARIA/STIPENDS | 1,210,717 | 1,207,717. | 3,000. |
| RELOCATION | 16,711. | 500 | 16,211. |
| ADVERTISING | 13,591. | | 13,591. |
| PARKING | 47,114. | | 47,114. |
| EMPLOYEE EDUCATION | 145,946. | 20,619 | 125,327. |
| EXHIBIT EXPENSE | 301,045. | 301,045 | |
| CORPORATE DUES & MEMBERSHIP | 382,012. | 381,262. | 750. |
| MISCELLANEOUS | 439,228. | 607,420. | -168,192. |
| OVERHEAD RECOVERY | | 3,116,562. | -3116562. |
| DEFERRED EXPENSES | | 426,604. | -426,604. |
| ALLOCATED COSTS | | 11964597. | -11964597. |
| GRANTS/TRAINEE | 1,761,296. | 1,761,296. | |
| MANAGEMENT FEES | 302,828. | | 302,828. |
| DEFERRED RENT EXPENSE | -704,949. | | -704,949. |
| BUILDING OPERATING EXPENSE | 459,793. | | 459,793. |
| TOTALS | 18936220. | 31677595. | -12741375. |

**American Psychological Association** **IRS Form 990**
**EIN: 53 – 0205890** **Part III**

**Statement of Organization's Primary Exempt Purpose**

The American Psychological Association (APA) is a national membership organization created to advance psychology as a means of promoting health, education, and human welfare APA fulfills these objectives by supporting a number of programs and activities for its members and the general public These activities include promotion of research in psychology, dissemination of research results and psychological knowledge to both clinical psychologists and the public, programs designed to support the use of psychological know-how in education, and programs designed to ensure quality educational opportunities for students interested in pursuing a career in psychology

AMERICAN PSYCHOLOGICAL ASSOCIATION
EIN: 53-0205890

IRS Form 990
Part III

**STATEMENT OF PROGRAM SERVICES ACCOMPLISHMENT**
**For Period Ending December 31, 2002**

| PROGRAM SERVICES | | AMOUNT |
|---|---|---|
| 1 | COMMUNICATIONS | $34,103,530 |
| 2 | CENTRAL PROGRAMS | 8,494,141 |
| 3 | PRACTICE | 7,784,052 |
| 4 | EDUCATION | 5,828,162 |
| 5 | OTHER PROGRAMS | |
| | SCIENCE | 3,602,214 |
| | PUBLIC INTEREST | 4,226,154 |
| | GRANTS | 5,680,352 |
| | **TOTAL PROGRAM SERVICES** | 69,718,605 |
| | **FUNDRAISING** | 0 |
| | **TOTAL ADMINISTRATIVE & GENERAL** | 22,459,388 |
| | **GRAND TOTAL** | **$92,177,993** |

NOTE See attached narrative

# American Psychological Association

## Statement of Program Services Accomplishment

The American Psychological Association (APA), in Washington, DC, is the largest scientific and professional organization representing psychology in the United States and is the world's largest association of psychologists APA's membership includes more than 150,000 researchers, educators, clinicians, consultants and students Through its divisions in 53 subfields of psychology and affiliations with 60 state, territorial and Canadian provincial associations, APA works to advance psychology as a means of promoting health and human welfare

Highlights and Accomplishments -- 2002

Providing information, guidance, opportunities to collaborate with colleagues, opportunities for psychologists to continue to develop their professional skills, and building the public's understanding of psychology are some of what the American Psychological Association does In 2002 the Association made important strides in each area

The APA Education Directorate strives to bring psychologists' understanding of teaching, learning and assessment to the classroom from pre-school to post graduate education The Directorate also plays an important role in shaping the educational experience of tomorrow's psychologists and in providing continuing professional education for today's practitioner

The APA Science Directorate plays a similar foundation role for the discipline Through numerous programs and activities such as the Academic Enhancement Initiative and the Summer Science Institute, the Directorate supports the integrity and infrastructure of psychological science and helps prepare tomorrow's behavioral scientists

The APA Practice Directorate provides information to psychology practitioners in order to help them better assist consumers of psychological services It furthermore works to educate the public, policy-makers and allied professions about mental health

The APA Public Interest Directorate undertakes projects designed to apply the science and profession of psychology to the advancement of human welfare Public Interest activities during the past year included a "valuing diversity" project that brought assistance to communities attempting to build programs in which diversity is fostered and valued and a project to expand the availability of psychological services for older Americans In addition, the Directorate's Office on AIDS developed a comprehensive HIV/AIDS training package and held a series of regional AIDS prevention and treatment training seminars The Directorate's Office of Ethnic Minority Affairs sponsors numerous programs and projects to support and increase the number of ethnic minority persons in the psychology education pipeline

During the past year the APA Office of Communications continued to be a leader in psychological information dissemination worldwide Information dissemination projects include scholarly journals, a book-publishing program, an abstracts database and a web site

FORM 990, PART IV - INVESTMENTS - SECURITIES

| DESCRIPTION | | ENDING BOOK VALUE |
|---|---|---|
| CORPORATE STOCK | | 28,160,190. |
| | TOTALS | 28,160,190. |

**AMERICAN PSYCHOLOGICAL ASSOCIATION**
**EIN: 53 - 0205890**

**IRS Form 990**
**Part IV, Line 56**

**Schedule of Other Investments**
**As of December 31, 2002**

| Name | Beginning of Taxable Year | End of Taxable Year |
|---|---|---|
| Smith Barney Money Funds | 2,603,334 | 2,195,495 |
| Investment in 750 LLC (was G Place LP) | 1,382,778 | 0 |
| Investment in Ten G LLC (was 10 G St LP) | (6,119,300) | 8,866,550 |
| Note Receivable - Linnean Avenue | 476,374 | 0 |
| Note Receivable - 22nd Street | 0 | 300,000 |
| Note Receivable - 750 LLC (was G Place LP) | 51,336,750 | 210,315 |
| Note Receivable - Ten G LLC (was 10 G LP) | 58,320,045 | 336,000 |
| Bonds | 800,000 | 0 |
| **TOTAL** | **108,799,981** | **11,908,360** |

## FORM 990, PART IV - OTHER ASSETS

| DESCRIPTION | ENDING BOOK VALUE |
|---|---|
| DEPOSITS AND ADVANCES | 39,120. |
| DEFERRED TAX ASSET | 5,877,174. |
| OTHER ASSETS | 24,134. |
| OTHER INTANGIBLES | 3,397,066. |
| LEASING - LEGAL | 5,360. |
| TOTALS | 9,342,854. |

## FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

LENDER: SERIES B
ORIGINAL AMOUNT: 25,000,000.
INTEREST RATE: 7.760000
DATE OF NOTE: 08/01/1995
MATURITY DATE: 07/01/2012
REPAYMENT TERMS: QUARTERLY PRINCIPAL
SECURITY PROVIDED: LAND, BUILDINGS & IMPROVEMENTS - G PLACE & SQ 677

| | |
|---|---|
| BEGINNING BALANCE DUE | 25,000,000. |
| ENDING BALANCE DUE | 25,000,000. |

LENDER: SERIES A
ORIGINAL AMOUNT: 82,000,000.
INTEREST RATE: 7.560000
DATE OF NOTE: 08/01/1995
MATURITY DATE: 07/01/2010
REPAYMENT TERMS: QUARTERLY PRINCIPAL
SECURITY PROVIDED: LAND, BUILDINGS & IMPROVEMENTS - G PLACE & SQ 677

| | |
|---|---|
| BEGINNING BALANCE DUE | 62,055,000. |
| ENDING BALANCE DUE | NONE |

LENDER: BOA
DATE OF NOTE: 11/15/2002
MATURITY DATE: 11/15/2012
REPAYMENT TERMS: PRINCIPAL & INT. DUE MONTHLY BEGINNING 1/1/2003
SECURITY PROVIDED: 750 FIRST STREET PROPERTY

| | |
|---|---|
| ENDING BALANCE DUE | 52,000,000. |

LENDER: NASW
ORIGINAL AMOUNT: 3,000,000.
INTEREST RATE: 8.000000
DATE OF NOTE: 02/01/2002
MATURITY DATE: 01/31/2017
REPAYMENT TERMS: PAID AS MONTHLY RENT REDUCTION ON OVER LEASE TERM
SECURITY PROVIDED: RIGHT TO PARTICIPATE IN PROFITS FROM SALE OF BLDG

| | |
|---|---|
| BEGINNING BALANCE DUE | NONE |
| ENDING BALANCE DUE | 2,900,473. |

| | |
|---|---|
| TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE | 87,055,000. |
| TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE | 79,900,473. |

FORM 990, PART IV - OTHER LIABILITIES

| DESCRIPTION | ENDING BOOK VALUE |
|---|---|
| AMOUNTS HELD FOR OTHERS | 4,521,432. |
| DEFERRED RENT LIABILITY | 2,898,699. |
| CAPITAL LEASE OBLIGATIONS | 271,831. |
| INTEREST RATE SWAP | 2,708,683. |
| TOTALS | 10,400,645. |

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

| DESCRIPTION | AMOUNT |
|---|---|
| PARTNERSHIP INCOME IN EXCESS OF BOOK INCOME | 5,295,713. |
| TOTAL | 5,295,713. |

AMERICAN PSYCHOLOGICAL ASSOCIATION
EIN 53 - 0205890
LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES
FOR TAX YEAR ENDED DECEMBER 31, 2002

IRS Form 990
Part V

| Name & Address | Title & Time | Compensation Earned | Contribution to Employee Benefit Plan & Deferred Compensation | Expense Account |
|---|---|---|---|---|
| Philip G Zimbardo, PhD<br>Stanford University<br>Standord, CA 94305-2130 | President<br>35 | $27,500 | NONE | NONE |
| Robert J Sternberg, PhD<br>PACE Center, Yale University<br>New Haven, CT 06520-8358 | President - Elect<br>12-15 | $12,500 | NONE | NONE |
| Norine G Johnson, PhD<br>Quincy, MA 02171-2122 | Past President<br>12-15 | $12,500 | NONE | NONE |
| Ronald F Levant, EdD<br>Nova Southeastern University<br>Fort Lauderdale, FL 33314 | Recording Secretary<br>12-15 | $12,500 | NONE | NONE |
| Gerald P Koocher, PhD<br>Simmons College<br>Boston, MA 02115 | Treasurer<br>23 | $12,500 | NONE | NONE |
| Laura H Barbanel, EdD<br>CUNY - Brooklyn College<br>Brooklyn, NY 11210 | Member-At-Large<br>9-12 | $2 500 | NONE | NONE |
| Charles L Brewer, PhD<br>Furman University<br>Greenville, SC 29613-0001 | Member-At-Large<br>9-12 | $2,500 | NONE | NONE |
| Carol D Goodheart, EdD<br>American School Foundation of Guadalajara<br>Guadalajara Jalisco, Mexico 44640 | Member-At-Large<br>9-12 | $2 500 | NONE | NONE |
| Katherine Nordal, PhD<br>Nordal Clinic, P A<br>Vicksburg, MS 39180 | Member-At-Large<br>9-12 | $2,500 | NONE | NONE |
| J Bruce Overmier, PhD<br>University of Minnesota<br>Minneapolis MN 55455-0280 | Member-At-Large<br>9-12 | $2 500 | NONE | NONE |
| Nathan W Perry, Jr , Ph D<br>Tallahassee, FL 32312 | Member-At-Large<br>9-12 | $2,500 | NONE | NONE |

AMERICAN PSYCHOLOGICAL ASSOCIATION
EIN 53 - 0205890
LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES
FOR TAX YEAR ENDED DECEMBER 31, 2002

IRS Form 990
Part V

| Name & Address | Title & Time | Compensation Earned | Contribution to Employee Benefit Plan & Deferred Compensation | Expense Account |
|---|---|---|---|---|
| **Raymond D Fowler, PhD**<br>C/O American Psychological Assn<br>750 First Street, N E<br>Washington, DC 20002-4242 | CEO &<br>Executive VP<br>38-40 | $2,207,372 * | $10 204 | $1,338 |
| **Norman B Anderson, PhD**<br>C/O American Psychological Assn<br>750 First Street, N E<br>Washington, DC 20002-4242 | CEO-elect &<br>Executive VP<br>23-25 | $50,257 | NONE | NONE |
| **L Michael Honaker, PhD**<br>C/O American Psychological Assn<br>750 First Street, N E<br>Washington DC 20002-4242 | Deputy CEO &<br>Chief Operating Ofcr<br>38-40 | $222,206 | $27,726 | $754 |
| **Charles L McKay**<br>C/O American Psychological Assn<br>750 First Street, N E<br>Washington, DC 20002-4242 | Chief Financial Officer<br>& Vice President<br>38-40 | $201,857 | $25,973 | $2,425 |
| Totals | | **$2,774,192** | **$63,903** | **$4,517** |

* Dr Fowler's retirement package includes

| | |
|---|---|
| Annual compensation for 2002 | $352,630 |
| Severance pay for 13 years service as CEO | 941,571 |
| Deferred compensation for past services | 476,374 |
| Payment in lieu of sabbatical accrued over 13 years | 436,797 |
| | $2,207,372 |

**American Psychological Association, Inc.**
**53-0205890**
**Changes to the Bylaws**

Bracketed material deleted, underlined material added

ARTICLE V Composition of the Council of Representatives

1 Council shall be composed of Representatives of Divisions, Representatives of State and Provincial Psychology Associations, members of the Board of Directors [and] the Officers of the Association (the chief staff officer shall serve without vote), and the APAGS Representative

2 The APAGS Representative shall begin his or her term on Council in January of his/her term as Chair of the American Psychological Association of Graduate Students Committee and will serve for a term of one year

ARTICLE VII Board of Directors

1 The Board of Directors shall consist of the President, the President-Elect, the Past-President, the Recording Secretary, the Treasurer, the Chief Staff Officer (without vote), the APAGS Representative to the Council of Representatives (without vote), and six others elected by a preferential ballot by those Members and from those Members holding seats on Council during the year immediately preceding the election Directors not serving ex officio shall serve for staggered terms of three years All members of the Board of Directors shall serve until their successors are elected and qualify

Article I Objects

The objects of the American Psychological Association shall be to advance psychology as a science and profession and as a means of promoting health, education, and human welfare by the encouragement of psychology in all its branches in the broadest and most liberal manner, by the promotion of research in psychology and the improvement of research methods and conditions, by the improvement of the qualifications and usefulness of psychologists through high standards of ethics, conduct, education, and achievement, by the establishment and maintenance of the highest standards of professional ethics and conduct of the members of the Association, by the increase and diffusion of psychological knowledge through meetings, professional contacts, reports, papers, discussions, and publications, thereby to advance scientific interests and inquiry, and the application of research findings to the promotion of health, education, and the public welfare

Article II Membership

15 There shall be a class of Two-Year College Teacher Affiliates who are not Members of the Association and who shall not represent themselves as such They shall have such privileges as may be granted by Council, including special rates for subscriptions and publications [2-Year College Teacher Affiliate status is limited to individuals who are not otherwise eligible for APA membership, although any APA member who teaches in a 2-year college is welcome to participate in 2-Year College Teacher Affiliate activities ]

## FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

| | |
|---|---|
| AMERICAN PSYCHOLOGICAL ASSOCIATION PRACTICE ORGANIZATION | EXEMPT |
| AMERICAN PSYCHOLOGICAL FOUNDATION | EXEMPT |
| APA G PLACE LLC | NON-EXEMPT |
| 10 G STREET LP | NON-EXEMPT |
| APA TEN G LLC | NON-EXEMPT |
| G PLACE LIMITED PARTNERSHIP | NON-EXEMPT |
| APA G STREET CORPORATION | NON-EXEMPT |

FORM 990, PART VII - PROGRAM SERVICE REVENUE

| DESCRIPTION | BUSINESS CODE | AMOUNT | EXCLUSION CODE | AMOUNT | RELATED OR EXEMPT FUNCTION INCOME |
|---|---|---|---|---|---|
| ACCREDITATION FEES RIGHTS, LICENSING | | | | | 22,116,991. |
| CONTRACTS/GRANTS | | | | | 1,073,832. |
| CONVENTION FEES | | | | | 1,678,758. |
| EXHIBIT SPACE | | | | | 403,850. |
| JOURNAL ADVERTISING | 511120 | 3,015,077. | | | |
| JOURNAL SUBSCRIPT. | | | | | 20,153,775. |
| PUBLICATION SALES | | | | | 12,334,403. |
| ROYALTIES | | | 15 | 978,418. | |
| TOTALS | | 3,015,077. | | 978,418. | 57,761,609. |

## FORM 990, PART VII - OTHER REVENUE

| DESCRIPTION | BUSINESS CODE | AMOUNT | EXCLUSION CODE | AMOUNT | RELATED OR EXEMPT FUNCTION INCOME |
|---|---|---|---|---|---|
| MAILING LIST RENT | 541860 | 499,490. | | | |
| EXPENSE REIMBURSE. | | | | | 750,389. |
| COMMUNICATIONS | | | | | 408,447. |
| MISCELLANEOUS | | | | | 254,532. |
| REPRINT REVENUE | | | | | 10,288. |
| EXTRAORDINARY LOSS | | | 01 | -6,137,578. | |
| TOTALS | | 499,490. | | -6,137,578. | 1,423,656. |

## American Psychological Association
## EIN: 53 – 0205890

## IRS Form 990
## Part VIII

### Relationship of Activities to Accomplish Exempt Purposes
### For Period January – December 2002

| Line Number | Explanation |
|---|---|
| Line 93 | **Accreditation Fees, Rights, & Licensing Fees:**<br>Gives the field of psychology support for the accreditation process as well as programs geared to the creation and maintenance of accredited programs of psychological study and practice Income from contractual agreements for the reprinting, copying, re-sale of or on-line access to APA copyrighted research and educational material (including journals, Psychological Abstracts and PsycINFO CD-ROM and tapes) |
| | **Contracts & Grants:**<br>Grants and contracts awarded to APA to promote research in the field of psychology and the improvement of research methods and conditions The Association has one major program, Research and Development, as determined under OMB A-133 |
| | **Convention/Conference Fees:**<br>Revenue from convention provides a forum for the dissemination of information regarding current issues and other aids to people in the field of psychology |
| | **Exhibit Space Fees:**<br>Fees paid by Associations, publishers and other psychology-related entities to facilitate the dissemination of psychological knowledge |
| | **Journal Subscriptions**<br>Revenue from the sale of subscriptions to scholarly psychological journals, dissemination of publications to increase knowledge of and awareness about psychology |
| | **Publication Sales.**<br>Sales from publications designed to keep members and the public informed of scientific and other developments in the field of psychology |
| Line 94 | **Membership Dues and Assessments:**<br>Dues paid by members to fund the essential activities of the Association to advance psychology as a science and a means of promoting health and human welfare |
| Line 103 | **Expense Reimbursement:**<br>Reimbursement from affiliates for various expenses and communications programs |
| | **Miscellaneous:**<br>Miscellaneous revenue represents a myriad of activities across the Association including but not limited to payment of prior period member dues, cost offsets for printing services utilized by the APA divisions, etc |
| | **Communications:**<br>Revenue from various Communications programs |
| | **Reprint Revenue:**<br>Fees charged for reprint of APA journals, articles, & documents |

**STATEMENT 15A**

FORM 990, PART IX - INFORMATION REGARDING TAXABLE SUBSIDIARIES

| NAME AND ADDRESS<br>EMPLOYER IDENTIFICATION NUMBER | PERCENTAGE OWNERSHIP INTEREST | NATURE OF BUSINESS ACTIVITIES | TOTAL INCOME | ENDING ASSETS |
|---|---|---|---|---|
| G PLACE LIMITED PARTNERSHIP<br>750 FIRST STREET, NE<br>WASHINGTON, DC 20002<br>75-2324918 | 98.900000 | BUILDING OP. | -2,453,269. | NONE |
| APA TEN G LLC<br>750 FIRST STREET, NE<br>WASHINGTON, DC 20002<br>52-1890269 | 99.000000 | BUILDING OP. | -5,477,437. | 53,521,240. |
| 10 G STREET LP<br>750 FIRST STREET, NE<br>WASHINGTON, DC 20002-4242 | 99.000000 | BUILDING OP. | -4,756,617. | NONE |
| APA G PLACE LLC<br>750 FIRST STREET NE<br>WASHINGTON, DC 20002<br>56-2301021 | 100.000000 | HOLDING CO. | -1,843. | NONE |
| APA G STREET CORPORATION<br>750 FIRST STREET NE<br>WASHINGTON, DC 20002<br>47-0909591 | 100.000000 | HOLDING CO. | -7,203. | 10. |
| TOTAL INCOME | | | -12,696,369. | 53,521,250. |

## SCHEDULE A, PART III - EXPLANATION FOR LINE 3

INDIVIDUALS AND/OR ORGANIZATIONS RECEIVING DISBURSEMENTS FROM THE ORGANIZATION IN FURTHERANCE OF ITS EXEMPT PROGRAMS ARE ADEQUATELY INVESTIGATED TO ENSURE THAT THEY ARE QUALIFYING RECIPIENTS.

PROCEDURES ARE FOLLOWED TO CONFIRM THAT DISCRIMINATION DOES NOT FACTOR IN ASSIGNING GRANTS.

## SCHEDULE A, PART IV-A - OTHER INCOME

| DESCRIPTION | 2001 | 2000 | 1999 | 1998 | TOTAL |
|---|---|---|---|---|---|
| OTHER INCOME | 1,457,193. | 1,259,931. | 1,872,532. | 2,216,593. | 6,806,249. |
| TOTALS | 1,457,193. | 1,259,931. | 1,872,532. | 2,216,593. | 6,806,249. |

## American Psychological Association 53-0205890

**Description of Transfers, Transactions and Sharing Arrangements**
**Schedule A, Part VII**

| Type | | Amount | Name of Organization | Description of Activity |
|---|---|---|---|---|
| Cash | $ | 2,532,611 | APAPO | Collection of SA dues less intercompany expense This results because APAPO cannot have members |
| Reimbursement Arrangement | $ | 2,089,617 | APAPO | Contract services, office and other support costs |
| Performance of Services | $ | 1,112,413 | APAPO | APAPO does not have employees, time- keeping facilitates the allocation of services performed on behalf of APAPO |
| Sharing of Facilities | $ | 2,089,617 | APAPO | Contract services, office and other support costs, APAPO does not have employees, time- keeping facilitates the allocation of services performed on behalf of APAPO |

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

# Sales of Business Property
## (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return ▶ See separate instructions

OMB No 1545-0184

**2002**

Attachment Sequence No **27**

Name(s) shown on return: AMERICAN PSYCHOLOGICAL ASSOCIATION, INC

Identifying number: 53-0205890

1 Enter the gross proceeds from sales or exchanges reported to you for 2002 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . . . . 1

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year** (See instructions)

| (a) Description of property | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|---|---|---|---|---|---|
| 2 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| 3 Gain, if any, from Form 4684, line 39 | 3 | |
| 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 | 4 | |
| 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | 5 | |
| 6 Gain, if any, from line 32 from other than casualty or theft | 6 | |
| 7 Combine lines 2 through 6 Enter the gain or (loss) here and on the appropriate line as follows | 7 | |

**Partnerships (except electing large partnerships) and S corporations** Report the gain or (loss) following the instructions for Form 1065 Schedule K, line 6, or Form 1120S Schedule K line 5 Skip lines 8, 9, 11, and 12 below

**All others** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9 If line 7 is a gain and you did not have any prior year section 1231 losses or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below

| | | |
|---|---|---|
| 8 Nonrecaptured net section 1231 losses from prior years (see instructions) | 8 | |
| 9 Subtract line 8 from line 7 If zero or less enter -0- If line 9 is zero enter the gain from line 7 on line 12 below If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions) | 9 | |

**Part II Ordinary Gains and Losses**

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less)

| | | | | | | |
|---|---|---|---|---|---|---|
| SEE STATEMENT 1 | | | | | | -5,931 |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| 11 Loss, if any, from line 7 | 11 | ( ) |
| 12 Gain, if any from line 7 or amount from line 8, if applicable | 12 | |
| 13 Gain, if any from line 31 | 13 | |
| 14 Net gain or (loss) from Form 4684, lines 31 and 38a | 14 | |
| 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 | 15 | |
| 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 | 16 | |
| 17 Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions) | 17 | |
| 18 Combine lines 10 through 17 Enter the gain or (loss) here and on the appropriate line as follows | 18 | -5,931 |

a **For all except individual returns** Enter the gain or (loss) from line 18 on the return being filed

b **For individual returns**

(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27 and the part of the loss from property used as an employee on Schedule A (Form 1040) line 22 Identify as from "Form 4797 line 18b(1)" See instructions — 18b(1)

(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any on line 18b(1) Enter here and on Form 1040, line 14 — 18b(2)

**Part III** **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property | (b) Date acquired (mo, day yr) | (c) Date sold (mo day yr) |
|---|---|---|
| A | | |
| B | | |
| C | | |
| D | | |

| These columns relate to the properties on lines 19A through 19D ▶ | | Property A | Property B | Property C | Property D |
|---|---|---|---|---|---|
| 20 Gross sales price (Note *See line 1 before completing*) | 20 | | | | |
| 21 Cost or other basis plus expense of sale | 21 | | | | |
| 22 Depreciation (or depletion) allowed or allowable | 22 | | | | |
| 23 Adjusted basis Subtract line 22 from line 21 | 23 | | | | |
| 24 Total gain Subtract line 23 from line 20 | 24 | | | | |
| 25 If section 1245 property | | | | | |
| a Depreciation allowed or allowable from line 22 | 25a | | | | |
| b Enter the smaller of line 24 or 25a | 25b | | | | |
| 26 **If section 1250 property** If straight line depreciation was used enter -0- on line 26g, except for a corporation subject to section 291 | | | | | |
| a Additional depreciation after 1975 (see instructions) | 26a | | | | |
| b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) | 26b | | | | |
| c Subtract line 26a from line 24 If residential rental property or line 24 is not more than line 26a skip lines 26d and 26e | 26c | | | | |
| d Additional depreciation after 1969 and before 1976 | 26d | | | | |
| e Enter the smaller of line 26c or 26d | 26e | | | | |
| f Section 291 amount (corporations only) | 26f | | | | |
| g Add lines 26b 26e, and 26f | 26g | | | | |
| 27 **If section 1252 property** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership) | | | | | |
| a Soil, water and land clearing expenses | 27a | | | | |
| b Line 27a multiplied by applicable percentage (see instructions) | 27b | | | | |
| c Enter the smaller of line 24 or 27b | 27c | | | | |
| 28 **If section 1254 property** a Intangible drilling and development costs expenditures for development of mines and other natural deposits and mining exploration costs (see instructions) | 28a | | | | |
| b Enter the smaller of line 24 or 28a | 28b | | | | |
| 29 **If section 1255 property** | | | | | |
| a Applicable percentage of payments excluded from income under section 126 (see instructions) | 29a | | | | |
| b Enter the smaller of line 24 or 29a (see instructions) | 29b | | | | |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30

| | | |
|---|---|---|
| 30 Total gains for all properties Add property columns A through D, line 24 | 30 | |
| 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b Enter here and on line 13 | 31 | |
| 32 Subtract line 31 from line 30 Enter the portion from casualty or theft on Form 4684, line 33 Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

**Part IV** **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (See instructions)

| | | (a) Section 179 | (b) Section 280F(b)(2) |
|---|---|---|---|
| 33 Section 179 expense deduction or depreciation allowable in prior years | 33 | | |
| 34 Recomputed depreciation See instructions | 34 | | |
| 35 Recapture amount Subtract line 34 from line 33 See the instructions for where to report | 35 | | |

AMERICAN PSYCHOLOGICAL ASSOCIATION, INC. 53-0205890

Supplement to Form 4797 Part II Detail

| Description | Date Acquired | Date Sold | Gross Sales Price | Depreciation Allowed or Allowable | Cost or Other Basis | Gain or (Loss) for entire year |
|---|---|---|---|---|---|---|
| AUTO | 04/15/1999 | 12/15/2002 | 3,200. | 36,545. | 45,676. | -5,931. |
| Totals | | | | | | -5,931. |

JSA
2XA259 1 000

Form **8868**
(December 2000)
Department of the Treasury
Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . ▶ ☑
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

**Note:** ***Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868***

**Part I** **Automatic 3-Month Extension of Time**—Only submit original (no copies needed)

**Note:** *Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only* . . ▶ ☐

*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041*

| Type or print | Name of Exempt Organization | Employer identification number |
|---|---|---|
| File by the due date for filing your return See instructions | American Psychological Association | 52 : 0205890 |
| | Number, street, and room or suite no If a P O box, see instructions<br>750 First Street NE | |
| | City, town or post office, state, and ZIP code For a foreign address, see instructions<br>Washington DC 20002-4242 | |

**Check type of return to be filed** (file a separate application for each return)

| | | |
|---|---|---|
| ☑ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

- 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 EINs of all members the extension will cover

1 I request an automatic 3-month (6-month for **990-T corporation**) extension of time until August 15 , 2003 to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ ☑ calendar year 2002 or

▶ ☐ tax year beginning . . . . . . . . . 20 . , and ending . . . . . . . . . . . . , 20 .

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions $ N/A

b If this application is for Form 990-PF or 990-T enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit $ N/A

c **Balance Due.** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions . . $ N/A

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief, it is true correct, and complete and that I am authorized to prepare this form

Signature ▶ Charles J M K Title ▶ VP & CFO Date ▶ 5/12/03

(Approved extension)



- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ ☐

**Note:** ***Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.***

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

## Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

**Type or print**

File by the extended due date for filing the return See instructions

Name of Exempt Organization: **American Psychological Association**

[redacted]

Employer identification number: **52 : 0205890**

Number, street, and room or suite no If a P O box, see instructions: **750 First Street, NE**

For IRS use only

City, town or post office, state, and ZIP code For a foreign address, see instructions: **Washington, DC 20002-4242**

**Check type of return to be filed** (File a separate application for each return)

☑ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☐ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

**STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- 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 EINs of all members the extension is for

**4** I request an additional 3-month extension of time until November 15, 2003

**5** For calendar year 2002, or other tax year beginning ........, 20 . and ending ........, 20 ..

**6** If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

**7** State in detail why you need the extension
**Additional time is required to gather the information needed to file a complete and accurate return**

**8a** If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions $

**b** If this application is for Form 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 and any amount paid previously with Form 8868 $

**c Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions $

### Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief, it is true correct, and complete and that I am authorized to prepare this form

Signature ▶ Charles J McKay Title ▶ Vice-President and CFO Date ▶ August 12, 2003

### Notice to Applicant—To Be Completed by the IRS

☑ We **have** approved this application Please attach this form to the organization s return

☐ We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return

☐ We **have not** approved this application After considering the reasons stated in item 7 we cannot grant your request for an extension of time to file We are not granting a 10-day grace period

☐ We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested

☐ Other ..........

EXTENSION APPROVED
AUG 26 2003
LINDA WEISKOPF FIELD DIRECTOR
SUBMISSION PROCESSING, OGDEN

Director ____________ By ____________ Date ________

**Alternate Mailing Address** — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

**Type or print**

Name: American Psyc Assn Attn: Sheri Lynne Hoffman

Number and street (include suite, room, or apt. no ) Or a P O box number: 750 First Street, NE rm 7316

City or town, province or state, and country (including postal or ZIP code): Washington, DC 20002