



CliftonLarsonAllen LLP
CLAconnect.com

MGMA-ACMPE
FORM 990 INCOME TAX RETURN
FOR YEAR ENDED JUNE 30, 2025



CliftonLarsonAllen LLP
CLAconnect.com

February 3, 2026

MGMA-ACMPE
104 Inverness Terrace East
Englewood, CO 80112-5313
Attention: Akash Madiah

Dear Akash:

Enclosed is the organization's 2024 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2026 the filing deadline.

FORM 990-T RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

No amount is due on Form 990-T.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

COLORADO FORM 112 RETURN:

The Colorado Form 112 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form DR 8454 to our office. We will then transmit the return electronically to the CDOR. Do not mail the paper copy of the return to the CDOR.

No payment is required.

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.

- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Regards,

CliftonLarsonAllen LLP

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2024

Name of filer
MGMA - ACMPE

EIN or SSN
45-2766110

Name and title of officer or person subject to tax
AKASH MADIAH
CHIEF FINANCIAL OFFICER

Part I

Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b	Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>45,183,951.</u>
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue , if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	
6a	Form 990-T check here	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form 5330 check here	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II

Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize CLIFTONLARSONALLEN LLP to enter my PIN 57102

ERO firm name **Enter five numbers, but do not enter all zeros**

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Akash Madiah Date 2/4/2026

Part III

Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84780255902

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature SARAH HINTZ Date 02/03/26

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form **8879-TE** (2024)

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

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

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

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

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

The books are in the care of AKASH MADIAH
104 INVERNESS TERRACE EAST - ENGLEWOOD, CO 80112
Telephone No. (303) 799-1111 Fax No. _____

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

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024
Open to Public Inspection

A For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
MGMA - ACMPE
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
104 INVERNESS TERRACE EAST
City or town, state or province, country, and ZIP or foreign postal code
ENGLEWOOD, CO 80112-5313
F Name and address of principal officer: **AKASH MADIAH**
SAME AS C ABOVE

D Employer identification number
45-2766110
E Telephone number
(303) 799-1111
G Gross receipts \$ **53,596,976.**
H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (**6**) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.MGMA.COM**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **2011**

M State of legal domicile: **CO**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: **SERVE MEMBERS, CUSTOMERS, AND THE HEALTHCARE COMMUNITY AS A TRUSTED PARTNER.**
2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
3 Number of voting members of the governing body (Part VI, line 1a) **3** **10**
4 Number of independent voting members of the governing body (Part VI, line 1b) **4** **9**
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) **5** **153**
6 Total number of volunteers (estimate if necessary) **6** **175**
7a Total unrelated business revenue from Part VIII, column (C), line 12 **7a** **1,811,916.**
b Net unrelated business taxable income from Form 990-T, Part I, line 11 **7b** **0.**

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0.	0.
9 Program service revenue (Part VIII, line 2g)	36,870,436.	42,051,279.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,399,581.	3,090,687.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	67,178.	41,985.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,337,195.	45,183,951.

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	20,467,782.	21,492,695.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	16,067,891.	18,734,710.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	36,535,673.	40,227,405.
19 Revenue less expenses. Subtract line 18 from line 12	1,801,522.	4,956,546.

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	71,559,082.	78,477,349.
21 Total liabilities (Part X, line 26)	18,484,242.	18,040,444.
22 Net assets or fund balances. Subtract line 21 from line 20	53,074,840.	60,436,905.

Part II Signature Block

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

Signed by:
AKASH MADIAH
Signature of officer
AKASH MADIAH, CFO
Type or print name and title

2/4/2026
Date

Paid
Preparer's name
SARAH HINTZ
Preparer's signature
SARAH HINTZ
Date
02/03/26
Check if self-employed ☐
PTIN
P00492291

Preparer Use Only
Firm's name
CLIFTONLARSONALLEN LLP
Firm's EIN
41-0746749
Firm's address
121 SOUTH TEJON STREET, SUITE 1100
COLORADO SPRINGS, CO 80903
Phone no.
719-635-0330

Part III Statement of Program Service Accomplishments

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

1

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

2

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

3

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

4

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

4a

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

4b

(Code:) (Expenses \$ including grants of \$) (Revenue \$)
EDUCATION AND CERTIFICATION -THE ASSOCIATION PROVIDED MEDICAL PRACTICE MANAGEMENT ADMINISTRATION EDUCATION IN A VARIETY OF FORMATS ON A NATIONAL, REGIONAL AND STATE BASIS. THE ASSOCIATION PROVIDED EDUCATION FOR 3,300 ATTENDEES AT FACE-TO-FACE EVENTS AND 3,700 AT DIGITAL CONFERENCES. COMPUTER-BASED AND AUDIO-CONFERENCE TRAINING WAS PRESENTED TO APPROXIMATELY 12,000 ATTENDEES. IN ADDITION, CERTIFICATES, BOARD CERTIFICATION, AND FELLOWSHIP LEVEL CERTIFICATION ARE OFFERED TO MEMBERS THROUGH MEETING ESTABLISHED CORE COMPETENCIES AND OBJECTIVES IDENTIFIED FOR THE INDUSTRY BY OUR CREDENTIALING BODY. A TOTAL OF 832 CERTIFICATES WERE COMPLETED, 496 EXAM COMPONENTS WERE GIVEN TO 222 EXAMINEES, 65 MEMBERS RECEIVED BOARD CERTIFICATION DURING FY25 AND 103 CERTIFIED MEMBERS WERE ADVANCED TO FELLOW STATUS.

4c

(Code:) (Expenses \$ including grants of \$) (Revenue \$)
SURVEYS AND PUBLICATIONS - THE ASSOCIATION CONDUCTED ANNUAL SURVEYS DESIGNED TO PROVIDE CRITICAL INFORMATION FOR BUSINESS PLANNING, MANAGEMENT, STAFFING AND COMPENSATION PURPOSES. THE ASSOCIATION PUBLISHED 5 ELECTRONIC AND 1 PRINTED SURVEY REPORTS PRESENTING BENCHMARKING DATA AND SOLD APPROXIMATELY 3,053 SURVEYS. IN ADDITION, THE ASSOCIATION PUBLISHED PRINT AND EBOOKS AND SOLD APPROXIMATELY 3,800 MANUALS AND TEXTBOOKS ON MEDICAL PRACTICE MANAGEMENT TOPICS, INCLUDING RESOURCES FROM OTHER PUBLISHERS.

4d

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

4e

Total program service expenses

432002 12-10-24

SEE SCHEDULE O FOR CONTINUATION(S)
3
11330203 131839 A317414 2024.05040 MGMA-ACMPE A3174141

Form 990 (2024)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 153		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI

Governance, Management, and Disclosure.

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

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

X

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	10	
b	Enter the number of voting members included on line 1a, above, who are independent	9	
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?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies

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

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

Section C. Disclosure

17

List the states with which a copy of this Form 990 is required to be filed

NONE

18

Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website
☐ Another's website
☒ Upon request
☐ Other (explain on Schedule O)

19

Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20

State the name, address, and telephone number of the person who possesses the organization's books and records

AKASH MADIAH - (303)799-1111

104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HALEE FISCHER-WRIGHT PRESIDENT/CEO	42.00 6.00			X				1,648,624.	0.	69,471.
(2) AKASH MADIAH COO/CFO	42.00 6.00			X				627,874.	0.	45,073.
(3) ANDREW SWANSON CHIEF REVENUE OFFICER	42.00 6.00			X				487,057.	0.	76,991.
(4) ANDERS GILBERG SR VP GOVERNMENT AFFAIRS	40.00 0.00				X			452,912.	0.	66,210.
(5) RONALD HOLDER FORMER COO	42.00 6.00			X				402,578.	0.	21,133.
(6) TRACY WATROUS VP ASSOCIATION PRODUCT DEVELOPMENT	40.00 0.00				X			357,323.	0.	51,789.
(7) OWEN KEMP SENIOR SALES MANAGER	40.00 0.00				X			270,212.	0.	44,416.
(8) BRETT MCCALLON SR DIRECTOR, FINANCE & ANALYTICS	40.00 0.00				X			206,920.	0.	36,792.
(9) MARC SPRITZER SR DIRECTOR, SALES	40.00 0.00				X			220,297.	0.	23,306.
(10) MIRANDA VAUGHAN SR DIRECTOR, DIGITAL SOLUTIONS	40.00 0.00				X			207,262.	0.	35,216.
(11) ERIC D. CROCKETT BOARD CHAIR	1.00 3.00	X		X				20,000.	0.	0.
(12) JENNIFER GOSNEY VICE CHAIR	1.00 3.00	X		X				10,000.	0.	0.
(13) RICHARD T. SCHLOSBERG FINANCE/AUDIT CHAIR	1.00 3.00	X		X				10,000.	0.	0.
(14) JEFFREY W. SMITH PAST BOARD CHAIR	1.00 3.00	X		X				5,000.	0.	0.
(15) RAMI RIHANI FINANCE/AUDIT VICE CHAIR	1.00 3.00	X		X				5,000.	0.	0.
(16) JASON CRAIG MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.
(17) MICHAEL T. FUNK MEMBER AT LARGE	1.00 3.00	X						0.	0.	0.

Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GENA A. GRAVES	1.00									
MEMBER AT LARGE	3.00	X						0.	0.	0.
(19) STEVEN QUACH	1.00									
MEMBER AT LARGE	3.00	X						0.	0.	0.
(20) TONY STAJDUHAR	1.00									
MEMBER AT LARGE	3.00	X						0.	0.	0.
(21) PETER VALENZUELA	1.00									
MEMBER AT LARGE (THRU 10/24)	3.00	X						0.	0.	0.
1b Subtotal								4,931,059.	0.	470,397.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								4,931,059.	0.	470,397.

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

53

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

Section B. Independent Contractors

1

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

(A) Name and business address	(B) Description of services	(C) Compensation
SLALOM INC 1899 WYNKOOP ST, DENVER, CO 80202	IT AND ORG CONSULTING SERVICES	4,161,188.
BLUE MODUS 999 18TH ST STE 3000, DENVER, CO 80202	IT SERVICES AND SUPPORT	1,969,619.
PERFORMANCE ENHANCEMENTS INC 4909 NAUTILUS CT N #221, BOULDER, CO 80301	IT SERVICES AND SUPPORT	1,036,049.
ASSOCIATION HEADQUARTERS, 1120 ROUTE 73 STE 200, MOUNT LAUREL, NJ 08054	STATE SUPPORT SERVICES	844,904.
TALOMA PARTNERS, 1490 N LAFAYETTE ST STE 203, DENVER, CO 80218	MANAGEMENT CONSULTING SERVICES	714,126.
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	33

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f						
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f							
Program Service Revenue	2 a INFORMATION AND PUBLIC	Business Code						
	b MEMBERSHIP DUES	541800	21,531,673.	21,447,282.	84,391.			
	c CONFERENCE & EDUCATION	611430	10,708,287.	10,708,287.				
	d CONSULTING SERVICES	611430	7,683,121.	7,540,980.	142,141.			
	e CERTIFICATION SERVICES	541900	1,163,754.		1,163,754.			
	f All other program service revenue	611430	542,814.	542,814.				
	g Total. Add lines 2a-2f	561300	421,630.		421,630.			
	g Total. Add lines 2a-2f	42,051,279.						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,489,060.			1,489,060.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real	(ii) Personal				
	b Less: rental expenses ...	6b						
	c Rental income or (loss)	6c						
	d Net rental income or (loss)							
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses	7b	9,941,912.					
	c Gain or (loss)	7c	8,340,285.					
	d Net gain or (loss)							
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
	b Less: direct expenses	8b						
	c Net income or (loss) from fundraising events							
	9 a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b						
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a	68,274.						
b Less: cost of goods sold	10b	72,740.						
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code						
	b MANAGEMENT FEE	900099	31,103.	31,103.				
	c	900099	15,348.	15,348.				
	d All other revenue							
	e Total. Add lines 11a-11d		46,451.					
	12 Total revenue. See instructions	45,183,951.			40,281,348.	1,811,916.	3,090,687.	

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,001,559.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	13,558,507.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,023,673.			
9 Other employee benefits	1,793,075.			
10 Payroll taxes	1,115,881.			
11 Fees for services (nonemployees):				
a Management				
b Legal	426,562.			
c Accounting	121,896.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	71,244.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	6,391,078.			
12 Advertising and promotion	1,310,362.			
13 Office expenses	697,242.			
14 Information technology	2,351,796.			
15 Royalties	30,849.			
16 Occupancy	1,710,665.			
17 Travel	399,016.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	3,232,287.			
20 Interest	2,030.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	984,248.			
23 Insurance	188,492.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a UNRELATED BUS. INC. TAX	51,724.			
b MISC. EXPENSE	244,385.			
c MAINTENANCE & REPAIRS	208,565.			
d MEMBERSHIP DUES & FEES	169,671.			
e All other expenses	142,598.			
25 Total functional expenses. Add lines 1 through 24e	40,227,405.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,918,650.	1	3,083,142.
	2 Savings and temporary cash investments	5,544,393.	2	6,243,509.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,342,521.	4	2,200,539.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,268,992.	9	1,206,471.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,941,614.		
	b Less: accumulated depreciation	5,716,668.		
	11 Investments - publicly traded securities	34,324,638.	11	36,818,404.
	12 Investments - other securities. See Part IV, line 11	8,309,006.	12	10,934,539.
	13 Investments - program-related. See Part IV, line 11	9,634,279.	13	9,634,279.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,737,833.	15	4,131,520.
16 Total assets. Add lines 1 through 15 (must equal line 33)	71,559,082.	16	78,477,349.	
Liabilities	17 Accounts payable and accrued expenses	3,517,156.	17	3,519,044.
	18 Grants payable		18	
	19 Deferred revenue	13,010,048.	19	13,175,263.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,957,038.	25	1,346,137.
	26 Total liabilities. Add lines 17 through 25	18,484,242.	26	18,040,444.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	53,074,840.	27	60,436,905.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	53,074,840.	32	60,436,905.
	33 Total liabilities and net assets/fund balances	71,559,082.	33	78,477,349.

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	45,183,951.
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,227,405.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,956,546.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	53,074,840.
5	Net unrealized gains (losses) on investments	5	2,402,368.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	3,151.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	60,436,905.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2024

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization	Employer identification number (EIN)
MGMA-ACMPE	45-2766110

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

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

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

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

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

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

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

Part II-A

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table><tr><td>IF the amount on line 1e, column (a) or (b), is:</td><td>THEN the lobbying nontaxable amount is:</td></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:	THEN 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:	THEN 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.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

SCHEDULE D

(Form 990)

(Rev. December 2024)

Department of the Treasury

Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,

Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

MGMA-ACMPE

Employer identification number

45-2766110

Part I

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

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

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

Part II

Conservation Easements.

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

1

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

☐ Preservation of land for public use (for example, recreation or education)

☐ Preservation of a historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

	Held at the End of the Tax Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included on line 2a
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4

Number of states where property subject to conservation easement is located

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes

☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8

Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes

☐ No

9

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

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

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

b

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

(i)

Revenue included on Form 990, Part VIII, line 1

\$

(ii)

Assets included in Form 990, Part X

\$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a

Revenue included on Form 990, Part VIII, line 1

\$

b

Assets included in Form 990, Part X

\$

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

17

2024.05040 MGMA-ACMPE

A3174141

Part III

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

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 |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V

Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 1,419,798. | 1,268,676. | 1,180,161. | 1,396,483. | 1,137,631. |
| b Contributions | 3,168. | 1,298. | 545. | 1,773. | 840. |
| c Net investment earnings, gains, and losses | 191,699. | 180,612. | 120,325. | -181,818. | 292,205. |
| d Grants or scholarships | 33,000. | 26,500. | 28,000. | 28,000. | 26,500. |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | 4,439. | 4,288. | 4,355. | 8,277. | 7,693. |
| g End of year balance | 1,577,226. | 1,419,798. | 1,268,676. | 1,180,161. | 1,396,483. |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 15.5100 %

b Permanent endowment 48.5300 %

c Term endowment 35.9600 %
- 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
3a(i)		X
3a(ii)	X	
3b	X	
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		887,241.	590,586.	296,655.
d Equipment		979,007.	663,785.	315,222.
e Other		8,075,366.	4,462,297.	3,613,069.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,224,946.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) ALTERNATIVE INVESTMENTS	10,934,539.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	10,934,539.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) MGMA REALTY, CORP.	9,384,279.	COST
(2) MGMA SERVICES, INC.	250,000.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	9,634,279.	

Part IX Other Assets

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

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	2,502,530.
(2) DEFERRED TAX ASSET	577,626.
(3) RIGHT OF USE ASSET	1,051,364.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	4,131,520.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	45,568.
(3) RIGHT OF USE LEASE LIABILITY	1,300,569.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,346,137.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) (Rev. 12-2024)

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	48,067,895.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	2,402,368.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	552,820.	
e	Add lines 2a through 2d		2e	2,955,188.
3	Subtract line 2e from line 1		3	45,112,707.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	71,244.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	71,244.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	45,183,951.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	41,470,082.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	1,313,921.	
e	Add lines 2a through 2d		2e	1,313,921.
3	Subtract line 2e from line 1		3	40,156,161.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	71,244.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	71,244.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	40,227,405.

Part XIII Supplemental Information

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

PART V, LINE 4:

MGMA - SFI (SCHOLARSHIP FUND INC) IS A CONTROLLED ORGANIZATION OF MGMA
-ACMPE. THE ENDOWMENT IS HELD BY MGMA - SFI AND USED TO PROVIDE
SCHOLARSHIPS TO INDIVIDUALS SEEKING EDUCATION IN THE MEDICAL PRACTICE
ADMINISTRATION FIELD.

PART X, LINE 2:

THE ASSOCIATION APPLIES A MORE LIKELY THAN NOT MEASUREMENT METHODOLOGY TO
REFLECT THE CONSOLIDATED FINANCIAL STATEMENT IMPACT OF UNCERTAIN TAX
POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. AFTER EVALUATING
THE TAX POSITIONS TAKEN, NONE ARE CONSIDERED TO BE UNCERTAIN; THEREFORE,
NO AMOUNTS HAVE BEEN RECOGNIZED FOR THE YEARS ENDED JUNE 30, 2025 AND
2024. IF INCURRED, INTEREST AND PENALTIES ASSOCIATED WITH TAX POSITIONS
ARE RECORDED IN THE PERIOD ASSESSED AS MANAGEMENT AND GENERAL EXPENSE. NO
INTEREST OR PENALTIES HAVE BEEN ASSESSED AS OF JUNE 30, 2025 AND 2024.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ACMPE SCHOLARSHIP FUND INC. REVENUE	71,143.
INTERCOMPANY ELIMINATIONS	-822,665.
MGMA REALTY CORP. REVENUE	807,317.
MGMA CENTER FOR RESEARCH, INC. REVENUE	40,792.
GAIN ON DEFERRED TAX ASSEST (NET OF CURRENT TAX EXPENSE)	3,151.
ACMPE SCHOLARSHIP FUND INC. UNREALIZED LOSS	131,088.
MGMA CHAPTERS REVENUE	321,994.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	552,820.

Part XIII

Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:	
MGMA CENTER FOR RESEARCH, INC. EXPENSES	6,493.
ACMPE SCHOLARSHIP FUND INC. EXPENSES	59,612.
MGMA REALTY CORP. EXPENSES	807,317.
MGMA SERVICES, INC. EXPENSES	1,050.
INTERCOMPANY ELIMINATIONS	-822,665.
MGMA CHAPTERS EXPENSE	1,262,114.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	1,313,921.

SCHEDULE F
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

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

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS	N/A	2,379,372.
3 a Subtotal	0	0			2,379,372.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			2,379,372.

Part II

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

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

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

3 Enter total number of other organizations or entities

Part IV

Foreign Forms

- 1

Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)*

Yes

☒No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)*

Yes

☒No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)*

Yes

☒No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)*

Yes

☒No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)*

☒YesNo
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)*

Yes

☒No

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public
Inspection

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

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax indemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</div></div>		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	X	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	X	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	X	
b Participate in or receive payment from a supplemental nonqualified retirement plan?		X
c Participate in or receive payment from an equity-based compensation arrangement?		X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?		
b Any related organization?		
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?		
b Any related organization?		
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III		
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) HALEE FISCHER-WRIGHT PRESIDENT/CEO	(i)	1,264,661.	362,250.	21,713.	39,870.	29,601.	1,718,095.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) AKASH MADIAH COO/CFO	(i)	471,444.	153,900.	2,530.	39,870.	5,203.	672,947.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ANDREW SWANSON CHIEF REVENUE OFFICER	(i)	363,163.	121,800.	2,094.	39,172.	37,819.	564,048.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ANDERS GILBERG SR VP GOVERNMENT AFFAIRS	(i)	372,601.	74,840.	5,471.	39,870.	26,340.	519,122.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) RONALD HOLDER FORMER COO	(i)	170,373.	0.	232,205.	6,963.	14,170.	423,711.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) TRACY WATROUS VP ASSOCIATION PRODUCT DEVELOPMENT	(i)	290,754.	55,762.	10,807.	36,367.	15,422.	409,112.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) OWEN KEMP SENIOR SALES MANAGER	(i)	91,738.	178,307.	167.	29,770.	14,646.	314,628.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) BRETT MCCALLON SR DIRECTOR, FINANCE & ANALYTICS	(i)	186,946.	18,746.	1,228.	20,862.	15,930.	243,712.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) MARC SPRITZER SR DIRECTOR, SALES	(i)	184,312.	33,430.	2,555.	22,054.	1,252.	243,603.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) MIRANDA VAUGHAN SR DIRECTOR, DIGITAL SOLUTIONS	(i)	187,276.	18,720.	1,266.	20,761.	14,455.	242,478.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

FIRST-CLASS TRAVEL WILL BE EXCLUDED AS TAXABLE TO THE EXECUTIVES FOR
FLIGHTS OVER TWO HOURS IN DURATION. THE PURPOSE FOR ALLOWING THIS BENEFIT
ON LONGER DURATION FLIGHTS IS TO ENSURE OPTIMAL CONDITIONS FOR BEING
PRODUCTIVE AND COMPLETING MGMA BUSINESS.
THE FOLLOWING INDIVIDUALS WERE PROVIDED WITH THE FIRST CLASS TRAVEL
BENEFIT:
1) AKASH MADIAH
2) ANDERS GILBERG
3) ANDY SWANSON
3) HALEE FISCHER-WRIGHT
4) RON HOLDER
5) TODD PRESCOTT
6) TRACY WATROUS

PART I, LINE 4A:
NAME: RON HOLDER, DESCRIPTION: SEVERANCE, CURRENT YEAR AMOUNT: \$230,900.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

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

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
GOVERNMENT AFFAIRS STAFF ALSO EDUCATED THE MEMBERSHIP ON HEALTH CARE
NEWS, EVENTS AND CHANGING FEDERAL REQUIREMENTS. THEY PUBLISHED
APPROXIMATELY 50 EDUCATIONAL ELECTRONIC NEWSLETTERS WITH AN AVERAGE
CIRCULATION OF APPROXIMATELY 37,600.

FORM 990, PART VI, SECTION A, LINE 1A:
THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF THE FOLLOWING: CHAIR OF THE
BOARD, VICE CHAIR OF THE BOARD, IMMEDIATE PAST CHAIR OF THE BOARD,
FINANCE/AUDIT CHAIR, AND FINANCE AUDIT VICE CHAIR. THE EXECUTIVE COMMITTEE
SHALL REVIEW AND TAKE ACTION ON ITEMS THAT, IN THE DISCRETION OF THE CHAIR
OF THE BOARD, MUST BE ACTED UPON PRIOR TO A FULL MEETING OF THE BOARD, IN
SITUATIONS WHERE A MEETING WITH THE FULL BOARD IS NOT PRACTICABLE. ACTIONS
OF THE EXECUTIVE COMMITTEE OTHER THAN THOSE RELATING TO THE SALARY AND
PERFORMANCE EVALUATION OF THE PRESIDENT/CHIEF EXECUTIVE OFFICER, SHALL BE
POSTED ELECTRONICALLY AS SOON AS PRACTICABLE FOR REVIEW BY THE BOARD.

FORM 990, PART VI, SECTION A, LINE 6:
THE CATEGORIES OF MEMBERS ARE: INDIVIDUAL, STUDENT, FACULTY, HONORARY,
DISTINGUISHED, AND LIFE.

FORM 990, PART VI, SECTION A, LINE 7A:
ALL DUES-PAYING AND DISTINGUISHED MEMBERS HAVE THE PRIVILEGE OF VOTING ON
SPECIFIED ASSOCIATION MATTERS, NAMELY THE ELECTION OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7B:
ALL DUES-PAYING AND DISTINGUISHED MEMBERS HAVE THE PRIVILEGE OF VOTING ON
SPECIFIED ASSOCIATION MATTERS. THEY HAVE THE PRIVILEGE OF VOTING ON ALL
ASSOCIATION MATTERS REQUIRING MEMBERSHIP APPROVAL UNDER THE COLORADO
REVISED NONPROFIT CORPORATION ACT, THE ARTICLES OF INCORPORATION, OR THE
BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS PREPARED BY THE ORGANIZATION'S PUBLIC ACCOUNTING FIRM BASED
ON INFORMATION PROVIDED BY THE MANAGEMENT. ONCE A DRAFT OF THE FILING IS
AVAILABLE, THE DIRECTOR OF ACCOUNTING AND THE CFO WILL BE THE FIRST TO
REVIEW THE FORM 990 UPON COMPLETION. THE CFO WILL THEN PRESENT THE FORM 990
TO THE FINANCE/AUDIT COMMITTEE FOR A COMPLETE DETAIL REVIEW AND THEIR
APPROVAL. ONCE THE FINANCE/AUDIT COMMITTEE HAS APPROVED, THE BOARD MEMBERS
WILL RECEIVE A COPY OF THE FORM 990 AND THE CHAIR WILL PRESENT THE FORM 990
FOR APPROVAL BY THE FULL BOARD PRIOR TO THE FORM 990 BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:
MGMA-ACMPE'S OFFICERS, BOARD OF DIRECTORS, AND COMMITTEE MEMBERS ARE
REQUIRED TO DISCLOSE IN WRITING ON AN ANNUAL BASIS ANY INTERESTS THAT COULD
GIVE RISE TO CONFLICTS OF INTEREST. IF ANY CONFLICTS EXIST, THE BOARD
MEMBERS RECUSE THEMSELVES FROM VOTING ON ANY MATTERS PERTAINING TO THE
CONFLICT. THE ORGANIZATION MONITORS COMPLIANCE WITH THE CONFLICT OF
INTEREST POLICY BY INQUIRING AT EACH BOARD MEETING WHETHER THERE HAVE BEEN
ANY CHANGES THAT COULD GIVE RISE TO A CONFLICT OF INTEREST SINCE THE BOARD
MEMBERS SIGNED THE ANNUAL AFFIRMATION. ALL PROCEDURES RELATED TO CONFLICTS
OF INTEREST ARE DOCUMENTED IN THE MEETING MINUTES. MGMA-ACMPE'S FISCAL

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

POLICY, SECTION 2.01(A) OUTLINES THE CONFLICT OF INTEREST POLICY AND PROCEDURE.

FORM 990, PART VI, SECTION B, LINE 15:
MGMA USES A COMPENSATION CONSULTANT, GALLAGHER BENEFIT SERVICES, INC, TO PROVIDE AN ANALYSIS OF TOTAL COMPENSATION FOR ITS CEO. MGMA HAS A FORMAL STATEMENT OF EXECUTIVE COMPENSATION PHILOSOPHY THAT WAS APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD ON JUNE 23, 2016. THE ANALYSIS INCORPORATED ALL ASPECTS OF COMPENSATION, INCLUDING SALARY, INCENTIVES, BENEFITS, SEVERANCE, AND PERQUISITES. THIS REPORT WAS ISSUED IN JUNE, 2024. IT WAS DETERMINED THAT SHE WOULD BE AWARDED A MARKET INCREASE. THE ANALYSIS WAS REVIEWED BY THE CHAIR AND VICE CHAIR OF THE BOARD OF DIRECTORS. THE PRESIDENT OF THE BOARD APPROVED AND COMMUNICATED THE APPROVAL TO THE CEO AND TO THE VICE PRESIDENT OF HUMAN RESOURCES.

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

FORM 990, PART VI, SECTION C, LINE 19:
MGMA-ACMPE POSTS ITS AUDITED CONSOLIDATED FINANCIAL STATEMENTS, IRS FORM 990, AND GOVERNING DOCUMENTS ON ITS WEBSITE. THE AUDITED CONSOLIDATED FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY ARE ALSO AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:	
OTHER CONSULTING SERVICES	6,391,078.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	6,391,078.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
GAIN ON DEFERRED TAX ASSET	3,151.

FORM 990, PART XII LINE 2C:
THE PROCESS FOR THE OVERSIGHT OF THE AUDIT AND SELECTION OF AN ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ACMPE SCHOLARSHIP FUND - 20-1366779 104 INVERNESS TERRACE EAST ENGLEWOOD, CO 80112	SCHOLARSHIP PROGRAM	COLORADO	501(C)(3)	LINE 12A, I	MGMA-ACMPE	X	
ALABAMA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-0990789, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	ALABAMA	501(C)(6)	N/A	MGMA-ACMPE	X	
ARIZONA AND NEW MEXICO MEDICAL GROUP MANAGEMENT ASSOCIATION - 33-1306207, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	ARIZONA	501(C)(6)	N/A	MGMA-ACMPE	X	
FLORIDA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1022136, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	FLORIDA	501(C)(6)	N/A	MGMA-ACMPE	X	

Schedule R (Form 990)

MGMA-ACMPE

45-2766110

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
IOWA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1044506, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	IOWA	501(C)(6)	N/A	MGMA-ACMPE	X	
MARYLAND AND DELAWARE MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1074122, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MARYLAND	501(C)(6)	N/A	MGMA-ACMPE	X	
MASSACHUSETTS AND RHODE ISLAND MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-110, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MASSACHUSETTS	501(C)(6)	N/A	MGMA-ACMPE	X	
MGMA CENTER FOR RESEARCH, INC. - 84-0647139 104 INVERNESS TERRACE EAST ENGLEWOOD, CO 80112	RESEARCH	COLORADO	501(C)(3)	LINE 12A, I	MGMA-ACMPE	X	
MGMA REALTY CORP - 84-1119908 104 INVERNESS TERRACE EAST ENGLEWOOD, CO 80112	REAL ESTATE	COLORADO	501(C)(2)	N/A	MGMA-ACMPE	X	
MICHIGAN MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1624460, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MICHIGAN	501(C)(6)	N/A	MGMA-ACMPE	X	
MINNESOTA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1134152, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	MINNESOTA	501(C)(6)	N/A	MGMA-ACMPE	X	
NEBRASKA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1170224, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEBRASKA	501(C)(6)	N/A	MGMA-ACMPE	X	
NEVADA MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1198315, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEVADA	501(C)(6)	N/A	MGMA-ACMPE	X	
NEW HAMPSHIRE AND VERMONT MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1226486, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEW HAMPSHIRE	501(C)(6)	N/A	MGMA-ACMPE	X	
NEW JERSEY MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1254662, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	NEW JERSEY	501(C)(6)	N/A	MGMA-ACMPE	X	
OHIO MEDICAL GROUP MANAGEMENT ASSOCIATION - 99-1277813, 104 INVERNESS TERRACE EAST, ENGLEWOOD, CO 80112	HEALTHCARE MANAGEMENT ASSOCIATION	OHIO	501(C)(6)	N/A	MGMA-ACMPE	X	

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

[illegible]

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

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

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ACMPE SCHOLARSHIP FUND INC	D	328,854.	INTERCOMPANY RECEIVABLE
(2) MGMA CENTER FOR RESEARCH, INC.	D	1,188,804.	INTERCOMPANY RECEIVABLE
(3) MGMA CENTER FOR RESEARCH, INC.	E	1,144,400.	INTERCOMPANY PAYABLE
(4) MGMA REALTY CORP	D	1,128,698.	INTERCOMPANY RECEIVABLE
(5) MGMA REALTY CORP	K	807,317.	ACTUAL EXPENSE
(6) MGMA REALTY CORP	O	279,558.	ACTUAL EXPENSE

Part V

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) MGMA SERVICES, INC	D	19,306.	INTERCOMPANY PAYABLE
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025**2024**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

MGMA-ACMPE

EIN or SSN

45-2766110

Name and title of officer or person subject to tax **AKASH MADIAH**
CHIEF FINANCIAL OFFICER**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b 0.
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize CLIFTONLARSONALLEN LLP to enter my PIN 57102
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Akash Madiah

Date

2/4/2026

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84780255902

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

SARAH HINTZ

Date

02/03/26**ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

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

Form **8879-TE** (2024)

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

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

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

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

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

The books are in the care of AKASH MADIAH
104 INVERNESS TERRACE EAST - ENGLEWOOD, CO 80112
Telephone No. (303) 799-1111 Fax No. _____

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

1 I request an automatic 6-month extension of time until MAY 15, 2026, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20____ or
☒ tax year beginning JUL 1, 2024, and ending JUN 30, 2025

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

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

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2024

For calendar year 2024 or other tax year beginning **JUL 1, 2024**, and ending **JUN 30, 2025**

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

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

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		MGMA-ACMPE	45-2766110
		Number, street, and room or suite no. If a P.O. box, see instructions. 104 INVERNESS TERRACE EAST	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code ENGLEWOOD, CO 80112-5313	F <input type="checkbox"/> Check box if an amended return.
C Book value of all assets at end of year		78,477,349.	
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) 4			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of AKASH MADIAH Telephone number (303) 799-1111			

Part I Total Unrelated Business Taxable Income		
1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	203,680.
2	Reserved	
3	Add lines 1 and 2	203,680.
4	Charitable contributions (see instructions for limitation rules)	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	203,680.
6	Deduction for net operating loss. See instructions STATEMENT 1	203,680.
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	1,000.
9	Trusts. Section 199A deduction. See instructions	
10	Total deductions. Add lines 8 and 9	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	0.

Part II Tax Computation		
1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	0.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	
3	Proxy tax. See instructions	
4a	Amount from Form 4255, Part I, line 3, column (q)	
4b	Other tax amounts. See instructions	
5	Alternative minimum tax	
6	Tax on noncompliant facility income. See instructions	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	0.


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

Part III		Tax and Payments <i>(continued)</i>	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax Refunded	11	

Part IV		Statements Regarding Certain Activities and Other Information (see instructions)	
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ 1,904,623. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
611430		\$ 504,393.	
541800		\$ 37,825.	
541900		\$ 2,643,611.	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V **Supplemental Information**

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	 Signature of officer	2/4/2026 Date	CHIEF FINANCIAL OFFICER Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SARAH HINTZ	SARAH HINTZ	02/03/26		P00492291
	Firm's name	Firm's EIN		41-0746749	
	CLIFTONLARSONALLEN LLP				
	121 SOUTH TEJON STREET, SUITE 1100				
	Firm's address		Phone no. 719-635-0330		
	COLORADO SPRINGS, CO 80903				

FORM 990-T

PRE 2018 NOL SCHEDULE

STATEMENT 1

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR

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

1,904,623.

203,680.

SCHEDULE A PORTION OF PRE-2018 NOL

SCHEDULE A ENTITY

SCHEDULE A SHARE

1	0.
2	0.
3	0.
4	0.

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL

NET OPERATING DEDUCTION

BALANCE AFTER PRE-2018 NOL DEDUCTION

EXPIRING NET OPERATING LOSSES

CARRY FORWARD OF NET OPERATING LOSS

0.

203,680.

0.

0.

1,700,943.

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/12	395,780.	395,780.	0.	0.
06/30/13	550,943.	550,943.	0.	0.
06/30/14	506,952.	506,952.	0.	0.
06/30/15	107,959.	107,959.	0.	0.
06/30/16	485,424.	131,867.	353,557.	353,557.
06/30/17	649,747.	0.	649,747.	649,747.
06/30/18	901,319.	0.	901,319.	901,319.
NOL CARRYOVER AVAILABLE THIS YEAR			1,904,623.	1,904,623.

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

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

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

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

E Describe the unrelated trade or business PROFESSIONAL EDUCATION AND CONFERENCES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10	142,141.	154,546.
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	142,141.	154,546.

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

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-12,405.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-12,405.

Part III

Cost of Goods Sold

Enter method of inventory valuation

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

Part IV

Rent Income (From Real Property and Personal Property Leased With Real Property)

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

Part V

Unrelated Debt-Financed Income (see instructions)

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

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

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

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

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

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

1	Description of exploited activity: <u>EVENT ADVERTISING</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	142,141.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	154,546.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	-12,405.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.

Part IX Advertising Income

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

A ☐

B ☐

C ☐

D ☐

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

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

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

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

Part XI Supplemental Information (see instructions)

990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 3
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	65,708.	0.	65,708.	65,708.
06/30/20	313,829.	0.	313,829.	313,829.
06/30/23	15,218.	0.	15,218.	15,218.
06/30/24	109,638.	0.	109,638.	109,638.
NOL CARRYOVER AVAILABLE THIS YEAR			504,393.	504,393.

FORM 990-T (A) PART VIII - EXPENSES DIRECTLY CONNECTED WITH PRODUCTION OF UNRELATED BUSINESS INCOME			STATEMENT 4
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
COST OF LABOR		154,546.	
- SUBTOTAL -	1		154,546.
TOTAL OF FORM 990-T, SCHEDULE A, PART VIII, COLUMN 3			154,546.

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

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

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

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

E Describe the unrelated trade or business PUBLICATIONS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____				
b Less returns and allowances _____ c Balance	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11	84,391.	66,333.	18,058.
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	84,391.	66,333.	18,058.

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

1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	18,058.
14 Other deductions (attach statement)		14	
15 Total deductions. Add lines 1 through 14		15	18,058.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	0.
17 Deduction for net operating loss. See instructions		17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16		18	

Part III

Cost of Goods Sold

Enter method of inventory valuation

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

Part IV

Rent Income (From Real Property and Personal Property Leased With Real Property)

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

Part V

Unrelated Debt-Financed Income (see instructions)

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

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

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

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

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

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

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

STATEMENT 10

mounts

84,391.

66,333.

18,058.

18,058.

4. Compensation attributable to unrelated business

(1)		%
(2)		%
(3)		%
(4)		%

0.

[illegible]

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

SEPARATE PERIODICALS INCLUDED IN A CONSOLIDATED PERIODICAL				STATEMENT 10	
		GROSS INCOME	DIRECT COSTS	CIRC. INCOME	RDRSHIP COSTS
MGMA CONNECTION	- MGMA CONNECTION	84,391.	66,333.	102,344.	273,835.
	SUBTOTAL	84,391.	66,333.	102,344.	273,835.

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

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

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

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

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10	421,630.	421,630.
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13	421,630.	421,630.

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

1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	117,312.
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement) SEE STATEMENT 6		14	100,638.
15 Total deductions. Add lines 1 through 14		15	217,950.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	203,680.
17 Deduction for net operating loss. See instructions		17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16		18	203,680.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2024

Part III

Cost of Goods Sold

Enter method of inventory valuation

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

Part IV

Rent Income (From Real Property and Personal Property Leased With Real Property)

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

Part V

Unrelated Debt-Financed Income (see instructions)

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

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

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

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

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

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

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	421,630.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	0.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	421,630.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.

Page 4

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

B ☐

C ☐D ☐D ☐

A	B	C	D

2 Gross advertising income

a Add columns A through D. Enter here and on Part I, line 11, column (A) _____ 0.

3 Direct advertising costs by periodical

a Add columns A through D. Enter here and on Part I, line 11, column (B) 0.

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

5 Readership costs

6 Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-

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

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

Part II, line 13 0.

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

Total. Enter here and on Part II, line 1 _____ 0.

[illegible]

MGMA-ACMPE

45-2766110

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
OFFICE EXPENSE	32,650.
ALLOCATED OVERHEAD	67,988.
TOTAL TO SCHEDULE A, PART II, LINE 14	100,638.

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

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

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

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

E Describe the unrelated trade or business CONSULTING SERVICES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	1,163,754.			
b Less returns and allowances		1,163,754.		
c Balance				
2 Cost of goods sold (Part III, line 8)				
3 Gross profit. Subtract line 2 from line 1c		1,163,754.		1,163,754.
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions				
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions				
c Capital loss deduction for trusts				
5 Income (loss) from a partnership or an S corporation (attach statement)				
6 Rent income (Part IV)				
7 Unrelated debt-financed income (Part V)				
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)				
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)				
10 Exploited exempt activity income (Part VIII)				
11 Advertising income (Part IX)				
12 Other income (see instructions; attach statement)				
13 Total. Combine lines 3 through 12		1,163,754.		1,163,754.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	413,517.
3 Repairs and maintenance	3	12,896.
4 Bad debts	4	
5 Interest (attach statement). See instructions SEE STATEMENT 7	5	71.
6 Taxes and licenses	6	38,275.
7 Depreciation (attach Form 4562). See instructions	7	34,691.
8 Less depreciation claimed in Part III and elsewhere on return	8a	
9 Depletion	9	
10 Contributions to deferred compensation plans	10	27,793.
11 Employee benefit programs	11	44,127.
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) SEE STATEMENT 8	14	1,261,401.
15 Total deductions. Add lines 1 through 14	15	1,832,771.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-669,017.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-669,017.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2024

Part III

Cost of Goods Sold

Enter method of inventory valuation

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

Part IV

Rent Income (From Real Property and Personal Property Leased With Real Property)

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

Part V

Unrelated Debt-Financed Income (see instructions)

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

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

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

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

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

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

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

A	
B	
C	
D	

A	B	C	D

3	Direct advertising costs by periodical				
----------	--	--	--	--	--

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

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

[illegible]

MGMA-ACMPE

45-2766110

FORM 990-T (A)	INTEREST PAID	STATEMENT 7
DESCRIPTION		AMOUNT
INTEREST		71.
TOTAL TO SCHEDULE A, PART II, LINE 5		71.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 8
DESCRIPTION		AMOUNT
ADVERTISING AND MARKETING		71,350.
CONSULTING		985,057.
OFFICE EXPENSE		122,919.
TRAVEL		30,666.
OCCUPANCY		51,409.
TOTAL TO SCHEDULE A, PART II, LINE 14		1,261,401.

990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 9
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	1,139,987.	0.	1,139,987.	1,139,987.
06/30/20	446,224.	0.	446,224.	446,224.
06/30/21	186,102.	0.	186,102.	186,102.
06/30/22	292,211.	0.	292,211.	292,211.
06/30/23	293,436.	0.	293,436.	293,436.
06/30/24	285,651.	0.	285,651.	285,651.
NOL CARRYOVER AVAILABLE THIS YEAR			2,643,611.	2,643,611.

2024 DEPRECIATION AND AMORTIZATION REPORT

CONSULTING SERVICES

A PG1 4

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
7	DEPRECIATION	07/01/22	SL	1.00		16	8,488.				8,488.	8,488.		0.	8,488.
8	DEPRECIATION	07/01/23	SL	1.00		16	8,983.				8,983.	8,983.		0.	8,983.
14	DEPRECIATION	07/01/24	SL	1.00		16	34,691.				34,691.			34,691.	34,691.
	* 990-T SCH A PG 1 TOTAL														
	OTHER						52,162.				52,162.	17,471.		34,691.	52,162.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						17,471.		0.	0.	17,471.	17,471.			17,471.
	ACQUISITIONS						34,691.		0.	0.	34,691.	0.			34,691.
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						52,162.		0.	0.	52,162.	17,471.			52,162.

Form **4562**
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

A PG14

OMB No. 1545-0172
2024
Attachment
Sequence No. **179**
Identifying number
45-2766110

MGMA-ACMPECONSULTING SERVICES

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	34,691.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2024

18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	34,691.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25								
26 Property used more than 50% in a qualified business use:								
	:	%						
	:	%						
	:	%						
27 Property used 50% or less in a qualified business use:								
	:	%				S/L -		
	:	%				S/L -		
	:	%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2024 tax year 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL -MGMA-ACMPE

Asset No.	Description	Date Acquired			Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
7	DEPRECIATION	07	01	22	SL	1.00	16	8,488.			8,488.	8,488.		0.
8	DEPRECIATION	07	01	23	SL	1.00	16	8,983.			8,983.	8,983.		0.
14	DEPRECIATION	07	01	24	SL	1.00	16	34,691.			34,691.			34,691.
	* 990-T SCH A PG 1													
	TOTAL OTHER							52,162.		0.	52,162.	17,471.		34,691.
3	DEPRECIATION	07	01	22	SL	1.00	16	8,488.			8,488.	8,488.		0.
5	DEPRECIATION	07	01	23	SL	1.00	16	8,983.			8,983.	8,983.		0.
9	DEPRECIATION	07	01	22	SL	1.00	16	8,488.			8,488.	8,488.		0.
10	DEPRECIATION	07	01	23	SL	1.00	16	8,983.			8,983.	8,983.		0.
	* TOTAL 990-T SCH A													
	COGS DEPR							34,942.		0.	34,942.	34,942.		0.
	CURRENT YEAR ACTIVITY													
	BEGINNING BALANCE							52,413.		0.	52,413.	52,413.		
	ACQUISITIONS							34,691.		0.	34,691.	0.		
	DISPOSITIONS							0.		0.	0.	0.		
	ENDING BALANCE							87,104.		0.	87,104.	52,413.		

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

MGMA-ACMPE

[illegible]

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

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

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

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

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

The books are in the care of AKASH MADIAH
104 INVERNESS TERRACE EAST - ENGLEWOOD, CO 80112
Telephone No. (303) 799-1111 Fax No. _____

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

1 I request an automatic 6-month extension of time until MAY 15, 2026, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning JUL 1, 2024, and ending JUN 30, 2025

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

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	128,831.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	128,831.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

Form 8879-TE Department of the Treasury Internal Revenue Service	IRS E-file Signature Authorization for a Tax Exempt Entity	OMB No. 1545-0047
	For calendar year 2024, or fiscal year beginning <u>JUL 1</u> , 2024, and ending <u>JUN 30</u> , 20 <u>25</u> Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.	2024
Name of filer <u>MGMA - ACMPE</u>		EIN or SSN <u>45-2766110</u>
Name and title of officer or person subject to tax <u>AKASH MADIAH</u> <u>CHIEF FINANCIAL OFFICER</u>		

Part I Type of Return and Return Information		
Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b , whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.		
1a Form 990 check here	<input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12) 1b
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9) 2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) 3b
4a Form 990-PF check here ...	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) 4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c) 5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) 6b
7a Form 4720 check here	<input checked="" type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) 7b <u>128,831.</u>
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) 8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) 9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax	
Under penalties of perjury, I declare that <input checked="" type="checkbox"/> I am an officer of the above entity or <input type="checkbox"/> I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.	

PIN: check one box only

<input checked="" type="checkbox"/> I authorize <u>CLIFTONLARSONALLEN LLP</u> to enter my PIN <u>57102</u>
ERO firm name
Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax <u>Akash Madiah</u>	Date <u>2/4/2026</u>
--	-------------------------

Part III Certification and Authentication	
ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.	
<u>84780255902</u> Do not enter all zeros	

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature <u>SARAH HINTZ</u>	Date <u>02/03/26</u>
---------------------------------------	-------------------------

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2024)

Form

4720

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2024

For calendar year 2024 or other tax year beginning

JUL 1

, 2024, and ending

JUN 30

, 2025

Name of organization, entity, or person subject to tax

MGMA-ACMPE

EIN or SSN

45-2766110

☐ Amended return

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

104 INVERNESS TERRACE EAST

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

ENGLEWOOD, CO 80112-5313

Check box for type of annual return:

☒ Form 990

☐ Form 990-EZ

☐ Form 990-PF

☐ Other

☐ Form 5227

A

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

.....

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

.....

B

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

.....

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

Yes

No

x

x

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

1	Tax on undistributed income - Schedule B, line 4	1	
2	Tax on excess business holdings - Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose - Schedule D, Part I, column (f)	3	
4	Tax on taxable expenditures - Schedule E, Part I, column (h)	4	
5	Tax on political expenditures - Schedule F, Part I, column (f)	5	
6	Tax on excess lobbying expenditures - Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures - Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions - Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3) - Schedule M, Part II, line 2	12	
13	Tax on excess executive compensation - Schedule N	13	128,831.
14	Tax on net investment income of private colleges and universities - Schedule O	14	
15	Total (add lines 1 - 14)	15	128,831.

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

Name and address of related organization; city or town, state or province, country, ZIP or foreign postal code		Employer identification number	
1	Tax on self-dealing - Schedule A, Part II, column (d); and Part III, column (d)	1	
2	Tax on investments that jeopardize charitable purposes - Schedule D, Part II, column (d)	2	
3	Tax on taxable expenditures - Schedule E, Part II, column (d)	3	
4	Tax on political expenditures - Schedule F, Part II, column (d)	4	
5	Tax on disqualifying lobbying expenditures - Schedule H, Part II, column (d)	5	
6	Tax on excess benefit transactions - Schedule I, Part II, column (d); and Part III, column (d)	6	
7	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part II, column (d)	7	
8	Tax on taxable distributions - Schedule K, Part II, column (d)	8	
9	Tax on prohibited benefits - Schedule L, Part II, column (d); and Part III, column (d)	9	
10	Total - Add lines 1 through 9	10	

Part III Tax Payments			
1	Total tax (Part I, line 15 or Part II, line 10)	1	128,831.
2	Total payments including amount paid with Form 8868 (see instructions)	2	128,831.
3	Tax due. If line 1 is larger than line 2, enter amount owed (see instructions)	3	0.
4	Overpayment. If line 1 is smaller than line 2, enter the difference. This is your refund	4	

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

Form 4720 (2024)

LHA 424061 12-08-24

2

11330203 131839 A317414

2024.05040 MGMA-ACMPE

A3174141

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

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

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

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

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

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

1	Undistributed income for years before 2023 (from Form 990-PF for 2024, Part XII, line 6d)	1	
2	Undistributed income for 2023 (from Form 990-PF for 2024, Part XII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2024 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	Tax - Enter 30% of line 3 here and on Part I, line 1	4	

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

Business Holdings and Computation of Tax

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

Name and address of business enterprise

Employer identification number

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

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

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

Part I Investments and Tax Computation

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

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

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

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

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

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

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

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

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

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

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

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J - Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity

(see instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 - Listed 2 - Subsequently listed 3 - Confidential 4 - Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			
(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction?		(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST
Yes	No		(h) Tax imposed on the tax-exempt entity (see instructions)

Total - Column (h). Enter here and on Part I, line 9

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

See the instructions.

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

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

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

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

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


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

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

(a) Item number	(b) Name of covered employee	(c) Excess remuneration	(d) Excess parachute payment	(e) Total. Add column (c) and (d)
1	SEE STATEMENT 1			
2				
3				
4				
5				
6	Attachment, if necessary. See instructions			
Total (add column (e) items 1 - 6)				613,480.
Tax. Enter 21% of the amount above here and on Part I, line 13				128,831.

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

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signed by: 		CHIEF FINANCIAL OFFICER	2/4/2026	
	Signature of officer or trustee		Title	Date	
Paid Preparer Use Only	Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				
	Date				
	May the IRS discuss this return with the preparer shown below? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SARAH HINTZ	SARAH HINTZ	02/03/26		P00492291
	Firm's name	Firm's EIN			41-0746749
	CLIFTONLARSONALLEN LLP				
Paid Preparer Use Only	Firm's address	Phone no.			719-635-0330
	121 SOUTH TEJON STREET, SUITE 1100 COLORADO SPRINGS, CO 80903				

FORM 4720

SCHEDULE N - TAX ON EXECUTIVE COMPENSATION

STATEMENT 1

(A) ITEM NO	(B) NAME OF COVERED EMPLOYEE	(C) EXCESS REMUNERATION	(D) EXCESS PARACHUTE PAYMENT	(E) TOTAL
1	HALEE FISCHER-WRIGHT	613,480.		613,480.
TOTAL EXCESS EXECUTIVE COMPENSATION				613,480.



248454 11019

DR 8454 (11/04/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Tax.Colorado.gov
Page 1 of 1

State of Colorado Income Tax Declaration for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. **Retain with your records.**

For Tax Year (MM/DD/YY)		or Fiscal Year beginning (MM/DD/YY)	
		07/01/24	

Income Tax Type				
<input type="checkbox"/> Individual (DR 0104)	<input checked="" type="checkbox"/> C-Corporation (DR 0112)	<input type="checkbox"/> Partnership/S-Corp (DR 0106)	<input type="checkbox"/> Fiduciary (DR 0105)	<input type="checkbox"/> Exempt Entity (DR 0990)
Taxpayer's Last Name or Business Name		First Name or Business DBA if different from Business Name		Middle Initial
MGMA - ACMPE				
Spouse's Last Name (if applicable)		First Name		Middle Initial
Taxpayer's SSN or ITIN		Spouse's SSN or ITIN (if applicable)		FEIN
				45-2766110
Taxpayer's or Business's Address		City	State	ZIP
104 INVERNESS TERRACE EAST		ENGLEWOOD	CO	80112-5313

Part I - Tax Return Information

1. Total Income from your federal return (see instructions for more information)	1	\$	1,591,037
2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information)	2	\$	
3. Colorado Tax (or recapture of prior year credits) from your Colorado return (see instructions for more information)	3	\$	
4. Colorado Tax Withheld, Payments, or Credits from your Colorado return (see instructions for more information)	4	\$	

Part II - Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature of taxpayer, fiduciary officer, or partner	Title	Date (MM/DD/YY)
<i>Akash Madhale</i> Signed by:	CHIEF FINANCIAL OFF	2/4/2026
Spouse's Signature (If Joint Return, Both Must Sign)		Date (MM/DD/YY)

Part III - Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here ☒

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Preparer Identification Number, Your SSN, or ITIN
	P00492291
Check if also Preparer <input type="checkbox"/>	Date (MM/DD/YY)
	02/03/26



240112 11019



2024 Colorado C Corporation Income Tax Return

Do not submit federal return, forms or schedules when filing this return.

(0023)

Fiscal Year Beginning (MM/DD/24)		Fiscal Year Ending (MM/DD/YY)	
07/01/24		06/30/25	
Name of Corporation		• Colorado Account Number (CAN)	
MGMA - ACMPE		04527661	
Address		• Federal Employer ID Number (FEIN)	
104 INVERNESS TERRACE EAST		45-2766110	
City	State	ZIP	
ENGLEWOOD	CO	80112-5313	
• <input type="checkbox"/> Mark for Final Return		• <input type="checkbox"/> If you are submitting a statement disclosing a listed or reported transaction, mark this box	
• A. Apportionment of Income. This return is being filed for:			
<input checked="" type="checkbox"/> (42) A corporation not apportioning income;		<input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;	
<input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using receipts-factor apportionment (DR 0112RF required);		<input type="checkbox"/> (47) Other apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);	
<input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income using special rule (DR 0112RF required);			
• B. Separate/Consolidated/Combined Filing. This return is being filed for:			
<input checked="" type="checkbox"/> A single corporation filing a separate return;		<input type="checkbox"/> An affiliated group of corporations required to file a combined return (Schedule C required);	
<input type="checkbox"/> An affiliated group of corporations electing to file a consolidated report. Warning: such election is binding for four years. If your election was made in a prior year, enter the year of election in line below. (Schedule C required);		<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required);	
• Enter the year of election (YYYY)			
Federal Taxable Income		Round to nearest dollar	
1. Federal taxable income from Federal form 1120 line 30 or Form 990-T, Part I, line 11.		• 1	0 00
2. Federal taxable income of companies not included in this return		• 2	0 00
3. Net federal taxable income, subtract line 2 from line 1		3	0 00



240112 21019

DR 0112 (10/11/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
 Page 2 of 5

Form 112

Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
MGMA - ACMPE		04527661	
Additions			
4. Federal net operating loss deduction	• 4	203,680	00
5. Colorado income tax deduction	• 5		00
6. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code	• 6		00
7. Other additions, submit explanation	• 7		00
8. Sum of lines 3 through 7	8	203,680	00
Subtractions			
9. Exempt federal interest	• 9		00
10. Excludable foreign source income	• 10		00
11. Colorado Marijuana and Natural Medicine Business Deduction	• 11		00
12. Other subtractions, explanation required below	• 12		00
Explain:			
13. Sum of lines 9 through 12	13		00
Taxable Income			
14. Modified federal taxable income, subtract line 13 from line 8	14	203,680	00
15. Colorado taxable income before net operating loss deduction	• 15	203,680	00
16. Colorado net operating loss deduction: (see instructions)			
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018	• 16(a)	203,680	00
(b) Subtract line 16(a) from line 15, if zero skip to 16(d)	16(b)		00
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018	• 16(c)		00
(d) Colorado net operating loss deduction, sum of (a) and (c)	16(d)	203,680	00
17. Carryforward deduction from Income Tax Year 2021, subtractions from HB21-1002 (see instructions)	• 17		00
18. Colorado taxable income, subtract the sum of lines 16(d) and 17 from line 15	18	0	00
19. Tax, 4.25% of the amount on line 18	• 19	0	00



240112 31019

DR 0112 (10/11/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
 Page 3 of 5

Form 112

Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
MGMA - ACMPE		04527661	
Credits			
20. Sum of nonrefundable credits from DR 0112CR line 28B, the sum of lines 20, 21, 22 and 23 cannot exceed tax on line 19, you must submit the DR 0112CR with your return.	• 20		00
21. Nonrefundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 26, the sum of lines 20, 21, 22 and 23 cannot exceed tax on line 19, you must submit the DR 1366 with your return.	• 21		00
22. Nonrefundable CHIPS Zone Credits from the DR 1370 line 22, the sum of lines 20, 21, 22 and 23 cannot exceed line 19, you must submit the DR 1370 with your return.	• 22		00
23. Strategic capital tax credit from DR 1330 line 8b, the sum of lines 20, 21, 22 and 23 cannot exceed line 19, you must submit the DR 1330 with your return.	• 23		00
24. Net tax, sum of lines 20, 21, 22 and 23. Subtract that sum from line 19.	24	0	00
25. Recapture of prior year credits	• 25		00
26. Sum of lines 24 and 25	26	0	00
27. Estimated tax, extension payments, and credits	• 27		00
28. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return.	• 28		00
29. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• 29		00
30. Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return.	• 30		00
31. Business Personal Property Credit: Use the calculation in the 112 book instructions to calculate, you must submit a copy of the assessor's statement with your return.	• 31		00
32. Renewable Energy Tax Credit from form DR 1366 line 28, you must submit the DR 1366 with your return.	• 32		00
33. SALT Parity Act Credit (see instructions).	• 33		00
34. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return.	• 34		00
35. Alternative Transportation Options Credit.	• 35		00
36. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return.	• 36		00
37. Heat Pump Credit for Registered Contractors from DR 1322, line 7	• 37		00
38. Colorado Film Incentive Credit.	• 38		00
39. Food Accessibility Credit, certified by the Department of Agriculture	• 39		00
40. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24, you must submit the DR 1370 with your return.	• 40		00
41. Certified Greenhouse Gas Avoidance Credits, you must submit certificate(s) from the Colorado Energy Office with your return.	• 41		00
42. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return.	• 42		00
43. Electric-Powered Lawn Equipment Credit for qualified retailers.	• 43		00



240112 41019

DR 0112 (10/11/24)

COLORADO DEPARTMENT OF REVENUE

Tax.Colorado.gov

Page 4 of 5

Form 112

Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
MGMA - ACMPE		04527661	
44. Sum of lines 27 through 43	44		00
45. Net tax due. Subtract line 44 from line 26	45		00
46. Penalty	• 46		00
47. Interest	• 47		00
48. Estimated tax penalty due	• 48		00
49. Total due. Enter the sum of lines 45 through 48	• 49		
50. Overpayment, subtract line 26 from line 44	50		00
51. Amount from line 50 to carry forward to the next year's estimated tax	• 51		00
52. Amount from line 50 to be refunded	• 52		00

**Direct
Deposit**

Routing Number

Type: ☐

Checking

☐

Savings

Account Number

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.

File and pay at: [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) or**Mail and Make Checks Payable to:**

Colorado Department of Revenue

Denver, CO 80261-0006



240112 51019

DR 0112 (10/11/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
 Page 5 of 5

Form 112

Name of Corporation (match page 1)				CAN or FEIN (match page 1)			
MGMA-ACMPE				04527661			
C. The corporation's books are in care of:							
Last Name		First Name		Middle Initial	Phone Number		
MADIAH		AKASH			(303) 799-1111		
Address				City	State	ZIP	
104 INVERNESS TERRACE EA				ENGLEWOOD	CO	80112	
D. Business code number per federal return (NAICS)				E. Year corporation began doing business in Colorado			
• 541800				• 2011			
F. Do you want to allow the paid preparer shown below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.						• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
G. Kind of business in detail CONSULTING SERVICES							
H. Has the Internal Revenue Service made any adjustments in the corporation's income or tax or have you filed amended federal income tax returns at any time during the last four years?						• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If yes, for which year(s)? (YYYY)							
Did you file amended Colorado returns to reflect such changes or submit copies of the Federal Agent's reports?						• <input type="checkbox"/> Yes <input type="checkbox"/> No	
Last Name of person or firm preparing return		First Name		Middle Initial			
HINTZ		SARAH					
Address of person or firm preparing return				Phone Number			
121 SOUTH TEJON STREET, SUITE 1100				719-635-0330			
City				State	ZIP		
COLORADO SPRINGS				CO	80903		
Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.							
Signature or Title of Officer				Signed by:		Date (MM/DD/YY)	
CHIEF FINANCIAL OFFI				Akash Madiah		2/4/2026	

Do Not Submit Federal Return, Forms or Schedules when Filing this Return

If you are filing this return **with** a check or payment,
 please mail the return to:

COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0006

If you are filing this return **without** a check or payment
 please mail the return to:

COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0005

These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.