

# Return of Organization Exempt From Income Tax

# 2013

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

|   |  |
|---|--|
| <b>A</b> For the 2013 calendar year, or tax year beginning <u>10/1/2013</u> , and ending <u>9/30/2014</u>   |  |
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization <u>PIONEER INSTITUTE INC.</u><br>Doing Business As _____<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br><u>185 DEVONSHIRE STREET</u> <u>Ste 1101</u><br>City or town State ZIP code<br><u>BOSTON</u> <u>MA</u> <u>02110</u><br>Foreign country name Foreign province/state/county Foreign postal code |
|   | <b>D</b> Employer identification number<br><u>22-2632081</u>   |
|   | <b>E</b> Telephone number<br><u>(617) 723-2277</u>   |
|   | <b>G</b> Gross receipts \$ <u>1,588,496</u>  |
|   | <b>F</b> Name and address of principal officer:<br><u>JAMES STERGIOS 185 DEVONSHIRE STREET, BOSTON, MA 02110</u>   |
|   | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions)   |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |  |
| <b>J</b> Website: ▶ <u>www.pioneerinstitute.org</u>   |  |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶   |  |
| <b>L</b> Year of formation: <u>1988</u>   |  |
| <b>M</b> State of legal domicile: <u>MA</u>   |  |
| <b>H(c)</b> Group exemption number ▶  |  |

| Part I Summary  |  |                           |              |
|---|--|---------------------------|--------------|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities: <u>Pioneer Institute is a non-partisan public policy research organization committed to improving the quality of life in Massachusetts via civic discourse &amp; intellectually rigorous data driven solutions based on</u> |                           |              |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |                           |              |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .   | <b>3</b>                  | 18           |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .   | <b>4</b>                  | 18           |
|   | <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .  | <b>5</b>                  | 12           |
|   | <b>6</b> Total number of volunteers (estimate if necessary) . . . . .  | <b>6</b>                  | 40           |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .   | <b>7a</b>                 | 0            |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . . | <b>7b</b>  | 0                         |              |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .   | Prior Year                | Current Year |
|   | <b>9</b> Program service revenue (Part VIII, line 2g) . . . . .  | 1,670,981                 | 1,545,531    |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .  | 0                         | 0            |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .   | -22,523                   | 34,984       |
|   | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .   | 24,146                    | 7,981        |
|   |  | 1,672,604                 | 1,588,496    |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .   | 0                         | 0            |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .  | 0                         | 0            |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .  | 823,478                   | 862,141      |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .   | 0                         | 0            |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>204,955</u>  |                           |              |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .   | 799,228                   | 793,391      |
|   | <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .  | 1,622,706                 | 1,655,532    |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .          | 49,898   | -67,036                   |              |
| <b>Net Assets or Fund Balances</b>  |  | Beginning of Current Year | End of Year  |
|   | <b>20</b> Total assets (Part X, line 16) . . . . .   | 2,742,191                 | 2,719,769    |
|   | <b>21</b> Total liabilities (Part X, line 26) . . . . .  | 63,965                    | 73,721       |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .    | 2,678,226  | 2,646,048                 |              |

|   |  |                                 |                           |  |
|---|--|---------------------------------|---------------------------|--|
| <b>Part II Signature Block</b>  |  |                                 |                           |  |
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. |  |                                 |                           |  |
| <b>Sign Here</b>  | Signature of officer                       |                                 | Date                      |  |
|   | <u>JAMES STERGIOS</u>                      |                                 | <u>EXECUTIVE DIRECTOR</u> |  |
| Type or print name and title  |  |                                 |                           |  |
| <b>Paid Preparer Use Only</b>   | Print/Type preparer's name                 | Preparer's signature            | Date                      | Check <input type="checkbox"/> if self-employed PTIN |
|   | <u>GLENN RICCIARDELLI</u>                  |                                 | <u>5/15/2015</u>          | <input type="checkbox"/> P00444363                   |
|   | Firm's name ▶ <u>GLENN RICCIARDELLI PC</u> | Firm's EIN ▶ <u>04-3140065</u>  |                           |  |
| Firm's address ▶ <u>10 HIGH STREET; STE 1000, BOSTON, MA 02110</u>  |  | Phone no. <u>(617) 426-1551</u> |                           |  |

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: Pioneer Institute is a non-partisan public policy research organization committed to improving the quality of life in Massachusetts through civic discourse and intellectually rigorous data-driven policy solutions based on free market principles, individual liberty and responsibility, and the ideal of effective, limited and accountable government.

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 [X] 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 [X] 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 \$ 647,645 including grants of \$ ) (Revenue \$ 217,914 ) CENTER FOR SCHOOL REFORM builds on Pioneer's legacy as a leader in the charter public school movement and a champion of greater academic rigor in Massachusetts' schools to promote education reform through data-driven research, lively forums, opinion pieces, and public testimony. The Center promotes high-quality academic standards and a portfolio of public and private school choice options including charter schools, regional vocational-technical schools, inter-district choice programs, tax credit strategies to increase access to private and parochial education, and expanded virtual learning programs. Using Pioneer's online transparency tool, MassReportCards.org, parents can learn about their local public schools and school district, review their performance, and compare them with other schools from across Massachusetts.

4b (Code: ) (Expenses \$ 332,600 including grants of \$ ) (Revenue \$ 81,000 ) SHAMIE CENTER FOR BETTER GOVERNMENT promotes pension reforms that provide fair and sustainable retirement support; radical transparency of public information; and performance measurement and the adoption of best practices in state and local government, with a current focus on local governments and the state's transportation bureaucracy; and competitive contracting of public services, when the quality of the service can be improved and the cost lowered. Using on-line transparency and data analysis tools, Pioneer has given citizens access to spending data through MassOpenBooks.org, a searchable database of every payment by the state over the last three fiscal years, searchable by agency, account, payment type, and recipient. Through its Guide to Sound Fiscal Management for Municipalities, Pioneer offers a toolbox for local municipal leaders and citizens to more effectively manage local government. Pioneer also developed MassPensions.com, a website designed to bring transparency to public retirement systems throughout the Commonwealth of Massachusetts.

4c (Code: ) (Expenses \$ 122,574 including grants of \$ ) (Revenue \$ 8,531 ) HEALTH CARE INITIATIVE aims to refocus the Massachusetts conversation about health care costs away from government-imposed solutions toward market-based state reforms. The center's research, advocacy, and programs aim to drive public discourse on the need for a federal waiver so that Massachusetts can be more innovative and cost conscious in its Medicaid Program; present a strong consumer perspective as the state considers a dramatic overhaul of how health care payments are made; and support tort reforms that will prove cost effective, ensure accountability, and aid in retaining medical talent in Massachusetts.

4d Other program services. (Describe in Schedule O.) (Expenses \$ 201,739 including grants of \$ 0 ) (Revenue \$ 72,500 )

4e Total program service expenses 1,304,558

**Part IV Checklist of Required Schedules**

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

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

|     |   | Yes | No |
|-----|---|-----|----|
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>  |     | X  |
| 22  | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>  |     | 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? <i>If "Yes," complete Schedule J.</i>  | 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>                            |     | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     | X  |
| 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?  |     | X  |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   |     | X  |
| 25a | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>  |     | X  |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>                                       |     | X  |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II.   |     | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> |     | X  |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):   |     |    |
| a   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>   |     | X  |
| b   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>  | X   |    |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>  |     | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>  |     | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>  |     | X  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>  |     | X  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>  |     | 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? <i>If "Yes," complete Schedule R, Part I.</i>  |     | X  |
| 34  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>  |     | 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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>   |     |    |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>   |     | X  |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>   |     | X  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> 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 |
|---|--|-----|----|
| <b>1a</b>   | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .   |     |    |
| <b>1b</b>   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .  |     |    |
| <b>1c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .   | X   |    |
| <b>2a</b>   | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .  |     |    |
| <b>2b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .   | X   |    |
| <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions) |  |     |    |
| <b>3a</b>   | Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .  |     | X  |
| <b>3b</b>   | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i> . . . . .  |     |    |
| <b>4a</b>   | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .                                   |     | X  |
| <b>4b</b>   | If "Yes," enter the name of the foreign country: <input type="checkbox"/> See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR)   |     |    |
| <b>5a</b>   | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .  |     | X  |
| <b>5b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .   |     | X  |
| <b>5c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .  |     |    |
| <b>6a</b>   | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .  |     | X  |
| <b>6b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .  |     |    |
| <b>7</b>  | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |    |
| <b>7a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .  | X   |    |
| <b>7b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .  | X   |    |
| <b>7c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .   |     | X  |
| <b>7d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year . . . . .  |     |    |
| <b>7e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .  |     | X  |
| <b>7f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .   |     | X  |
| <b>7g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .   |     |    |
| <b>7h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .   |     |    |
| <b>8</b>  | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . . |     | X  |
| <b>9</b>  | <b>Sponsoring organizations maintaining donor advised funds.</b>   |     |    |
| <b>9a</b>   | Did the organization make any taxable distributions under section 4966? . . . . .  |     | X  |
| <b>9b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .   |     | X  |
| <b>10</b>   | <b>Section 501(c)(7) organizations.</b> Enter:   |     |    |
| <b>10a</b>  | Initiation fees and capital contributions included on Part VIII, line 12 . . . . .   |     |    |
| <b>10b</b>  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .  |     |    |
| <b>11</b>   | <b>Section 501(c)(12) organizations.</b> Enter:  |     |    |
| <b>11a</b>  | Gross income from members or shareholders . . . . .  |     |    |
| <b>11b</b>  | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .   |     |    |
| <b>12a</b>  | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .  |     |    |
| <b>12b</b>  | If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .  |     |    |
| <b>13</b>   | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |     |    |
| <b>13a</b>  | Is the organization licensed to issue qualified health plans in more than one state? . . . . .   |     |    |
| <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.          |  |     |    |
| <b>13b</b>  | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .  |     |    |
| <b>13c</b>  | Enter the amount of reserves on hand . . . . .   |     |    |
| <b>14a</b>  | Did the organization receive any payments for indoor tanning services during the tax year? . . . . .   |     | X  |
| <b>14b</b>  | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i> . . . . .  |     |    |

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

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

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ MARY CONNAUGHTON (617) 723-2277  
 185 DEVONSHIRE STREET, BOSTON, MA 02110

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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.

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

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

| (A)<br>Name and Title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|------------------------------|--|---|---|
|   |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee |  |   |   |
| (1) KRISTIN SERVISON<br>-----<br>DIRECTOR                       | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (2) DIANE SCHMALENSEE<br>-----<br>DIRECTOR                      | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (3) STEVEN AKIN<br>-----<br>DIRECTOR                            | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (4) NANCY COOLIDGE<br>-----<br>DIRECTOR                         | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (5) STEPHEN FANTONE<br>-----<br>DIRECTOR - CHAIRPERSON          | 1.00<br>-----<br>0.00  | X  |                       | X       |              |                              |  |   |   |
| (6) DOUGLAS FOY<br>-----<br>DIRECTOR                            | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (7) KERRY HEALEY<br>-----<br>DIRECTOR                           | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (8) BRIAN SHORTSLEEVE<br>-----<br>DIRECTOR                      | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (9) CHARLES C. HEWITT III<br>-----<br>DIRECTOR                  | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (10) LUCILLE HICKS<br>-----<br>DIRECTOR - VICE CHAIRPERSON      | 1.00<br>-----<br>0.00  | X  |                       | X       |              |                              |  |   |   |
| (11) C. BRUCE JOHNSTONE<br>-----<br>DIRECTOR - VICE CHAIRPERSON | 1.00<br>-----<br>0.00  | X  |                       | X       |              |                              |  |   |   |
| (12) PRESTON McSWAIN<br>-----<br>DIRECTOR                       | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (13) ANDREW DAVIS<br>-----<br>DIRECTOR                          | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (14) KEITH HILTON<br>-----<br>DIRECTOR                          | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| (15) MARK RICKABAUGH<br>DIRECTOR                               | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (16) PATRICK WILMERDING<br>DIRECTOR                            | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (17) JOHN KINGSTON<br>DIRECTOR                                 | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (18) NICOLE MANSEAU<br>DIRECTOR                                | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (19) JAMES STERGIOS<br>EXECUTIVE DIRECTOR                      | 40.00<br>0.00  |  |                       | X       | X            | X                            | 189,512 |  | 21,612  |   |
| (20) MARY CONNAUGHTON<br>DIRECTOR OF ADMIN & FINANCE           | 40.00<br>0.00  |  |                       | X       | X            |                              | 99,436  |  | 18,910  |   |
| (21) NANCY ANTHONY<br>TREASURER                                | 1.00<br>0.00   |  |                       | X       |              |                              |         |  |   |   |
| (22) JAMIE GASS<br>DIRECTOR OF CENTER FOR SCHOOL REFORM        | 40.00<br>0.00  |  |                       |         | X            |                              | 107,013 |  | 15,927  |   |
| (23) MICAELA DAWSON<br>DIRECTOR OF COMMUNICATIONS              | 40.00<br>0.00  |  |                       |         |              |                              | 54,961  |  | 7,677   |   |
| (24) GREG SULLIVAN<br>DIRECTOR OF RESEARCH                     | 32.00<br>0.00  |  |                       |         |              |                              | 80,932  |  | 3,706   |   |
| (25)   |  |  |                       |         |              |                              |         |  |   |   |
| <b>1b Sub-total</b>  |  |  |                       |         |              |                              | 531,854 | 0  | 67,832  |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              | 0       | 0  | 0   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              | 531,854 | 0  | 67,832  |   |

**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 **3**

|   | Yes | No |
|---|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>                                       |     | X  |
| <b>4</b> 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   |    |
| <b>5</b> 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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| None                             |                                | 0                   |
|                                  |                                | 0                   |
|                                  |                                | 0                   |
|                                  |                                | 0                   |
|                                  |                                | 0                   |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

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

|   |  |   | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512-514 |  |
|---|--|---|----------------------|--|---|--|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | <b>1a</b>  | Federated campaigns . . . . .   | <b>1a</b> 0          |  |   |  |  |
|   | <b>b</b>   | Membership dues . . . . .   | <b>1b</b> 0          |  |   |  |  |
|   | <b>c</b>   | Fundraising events . . . . .  | <b>1c</b> 0          |  |   |  |  |
|   | <b>d</b>   | Related organizations . . . . .   | <b>1d</b> 0          |  |   |  |  |
|   | <b>e</b>   | Government grants (contributions) . . . . .   | <b>1e</b> 0          |  |   |  |  |
|   | <b>f</b>   | All other contributions, gifts, grants, and<br>similar amounts not included above . . . . .   | <b>1f</b> 1,545,531  |  |   |  |  |
|   | <b>g</b>   | Noncash contributions included in lines 1a-1f:<br>\$ 17,500   |                      |  |   |  |  |
|   | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . .   |                      | 1,545,531  |   |  |  |
| Program Service Revenue                                   |  |   | <b>Business Code</b> |  |   |  |  |
|   | <b>2a</b>  | -----   |                      | 0  |   |  |  |
|   | <b>b</b>   | -----   |                      | 0  |   |  |  |
|   | <b>c</b>   | -----   |                      | 0  |   |  |  |
|   | <b>d</b>   | -----   |                      | 0  |   |  |  |
|   | <b>e</b>   | -----   |                      | 0  |   |  |  |
|   | <b>f</b>   | All other program service revenue . . . . .   |                      | 0  |   |  |  |
|   | <b>g</b>   | <b>Total.</b> Add lines 2a-2f . . . . .   |                      | 0  |   |  |  |
| Other Revenue   | <b>3</b>   | Investment income (including dividends, interest, and<br>other similar amounts) . . . . .   |                      | 34,984   |   |  |  |
|   | <b>4</b>   | Income from investment of tax-exempt bond proceeds . . . . .  |                      | 0  |   |  |  |
|   | <b>5</b>   | Royalties . . . . .   |                      | 0  |   |  |  |
|   | <b>6a</b>  | Gross rents . . . . .   | (i) Real             | (ii) Personal                                      |   |  |  |
|   |  |   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   | <b>b</b>   | Less: rental expenses . . . . .   |                      |  |   |  |  |
|   | <b>c</b>   | Rental income or (loss) . . . . .   | 0                    | 0  |   |  |  |
|   | <b>d</b>   | Net rental income or (loss) . . . . .   |                      | 0  |   |  |  |
|   | <b>7a</b>  | Gross amount from sales of<br>assets other than inventory . . . . .   | (i) Securities       | (ii) Other   |   |  |  |
|   |  |   |                      |  | 0                                       | 0  |  |
|   |  |   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   | <b>b</b>   | Less: cost or other basis<br>and sales expenses . . . . .   | 0                    | 0  |   |  |  |
|   | <b>c</b>   | Gain or (loss) . . . . .  | 0                    | 0  |   |  |  |
|   | <b>d</b>   | Net gain or (loss) . . . . .  |                      | 0  |   |  |  |
|   | <b>8a</b>  | Gross income from fundraising<br>events (not including \$ 0<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b> 0           |  |   |  |  |
|   | <b>b</b>   | Less: direct expenses . . . . .   | <b>b</b> 0           |  |   |  |  |
|   | <b>c</b>   | Net income or (loss) from fundraising events . . . . .  |                      | 0  |   |  |  |
| <b>9a</b>   | Gross income from gaming activities.<br>See Part IV, line 19 . . . . . | <b>a</b> 0  |                      |  |   |  |  |
|   |  | <b>b</b> 0  |                      |  |   |  |  |
|   |  | <b>c</b> 0  |                      |  |   |  |  |
| <b>10a</b>  | Gross sales of inventory, less<br>returns and allowances . . . . .     | <b>a</b> 0  |                      |  |   |  |  |
| <b>b</b>  | Less: cost of goods sold . . . . .                                     | <b>b</b> 0  |                      |  |   |  |  |
| <b>c</b>  | Net income or (loss) from sales of inventory . . . . .                 |   | 0                    |  |   |  |  |
| Miscellaneous Revenue                                     |  | <b>Business Code</b>  |                      |  |   |  |  |
| <b>11a</b>  | SALE OF TICKETS & PUBLICATIONS   | 451211  | 7,981                |  |   |  |  |
| <b>b</b>  | -----  |   | 0                    |  |   |  |  |
| <b>c</b>  | -----  |   | 0                    |  |   |  |  |
| <b>d</b>  | All other revenue . . . . .  |   | 0                    |  |   |  |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . .                              |   | 7,981                |  |   |  |  |
| <b>12</b>   | <b>Total revenue.</b> See instructions . . . . .                       |   | 1,588,496            | 0  | 0                                       |  |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1   | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   | 0                     |                                 |  |                             |
| 2   | Grants and other assistance to individuals in the United States. See Part IV, line 22   | 0                     |                                 |  |                             |
| 3   | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  | 0                     |                                 |  |                             |
| 4   | Benefits paid to or for members   | 0                     |                                 |  |                             |
| 5   | Compensation of current officers, directors, trustees, and key employees  | 531,854               | 437,299                         | 62,209                                 | 32,346                      |
| 6   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | 0                     |                                 |  |                             |
| 7   | Other salaries and wages  | 191,047               | 90,496                          | 16,883                                 | 83,668                      |
| 8   | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 18,265                | 13,228                          | 2,011                                  | 3,026                       |
| 9   | Other employee benefits   | 70,883                | 51,339                          | 7,802                                  | 11,742                      |
| 10  | Payroll taxes   | 50,092                | 36,281                          | 5,514                                  | 8,297                       |
| 11  | Fees for services (non-employees):  |                       |                                 |  |                             |
| a   | Management  | 0                     |                                 |  |                             |
| b   | Legal   |                       |                                 |  |                             |
| c   | Accounting  | 22,500                | 0                               | 22,500                                 | 0                           |
| d   | Lobbying  | 0                     |                                 |  |                             |
| e   | Professional fundraising services. See Part IV, line 17   | 0                     |                                 |  |                             |
| f   | Investment management fees  | 0                     |                                 |  |                             |
| g   | Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  | 39,563                | 30,430                          | 3,594                                  | 5,539                       |
| 12  | Advertising and promotion   | 0                     |                                 |  |                             |
| 13  | Office expenses   | 56,752                | 43,426                          | 3,609                                  | 9,717                       |
| 14  | Information technology  | 17,501                | 16,887                          | 245                                    | 369                         |
| 15  | Royalties   | 0                     |                                 |  |                             |
| 16  | Occupancy   | 37,307                | 26,249                          | 4,415                                  | 6,643                       |
| 17  | Travel  | 28,648                | 16,644                          | 1,822                                  | 10,182                      |
| 18  | Payments of travel or entertainment expenses for any federal, state, or local public officials  | 0                     |                                 |  |                             |
| 19  | Conferences, conventions, and meetings  | 0                     |                                 |  |                             |
| 20  | Interest  | 0                     |                                 |  |                             |
| 21  | Payments to affiliates  | 0                     |                                 |  |                             |
| 22  | Depreciation, depletion, and amortization   | 44,827                | 33,585                          | 4,488                                  | 6,754                       |
| 23  | Insurance   | 4,388                 | 3,178                           | 483                                    | 727                         |
| 24  | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                       |                                 |  |                             |
| a   | Printing & Publishing   | 49,807                | 31,924                          | 840                                    | 17,043                      |
| b   | Research  | 224,097               | 224,097                         | 0                                      | 0                           |
| c   | Distribution  | 35,795                | 30,241                          | 1,518                                  | 4,036                       |
| d   | Events & Meetings   | 228,969               | 221,815                         | 4,982                                  | 2,172                       |
| e   | All other expenses Bank & Credit Card Fees  | 3,237                 | 0                               | 543                                    | 2,694                       |
| 25  | <b>Total functional expenses.</b> Add lines 1 through 24e   | 1,655,532             | 1,307,119                       | 143,458                                | 204,955                     |
| 26  | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|  |  | (A)                  |           | (B)                |
|--|--|----------------------|-----------|--------------------|
|  |  | Beginning of year    |           | End of year        |
| <b>Assets</b>  | <b>1</b> Cash—non-interest-bearing . . . . .   | 159,602              | <b>1</b>  | 247,954            |
|  | <b>2</b> Savings and temporary cash investments . . . . .  | 249,039              | <b>2</b>  | 72,469             |
|  | <b>3</b> Pledges and grants receivable, net . . . . .  | 164,583              | <b>3</b>  | 227,839            |
|  | <b>4</b> Accounts receivable, net . . . . .  | 0                    | <b>4</b>  | 0                  |
|  | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |                      | <b>5</b>  |                    |
|  | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . . |                      | <b>6</b>  |                    |
|  | <b>7</b> Notes and loans receivable, net . . . . .   | 0                    | <b>7</b>  | 0                  |
|  | <b>8</b> Inventories for sale or use . . . . .   |                      | <b>8</b>  |                    |
|  | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 58,818               | <b>9</b>  | 32,971             |
|  | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 1,112,480 |           |                    |
|  | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b> 132,879   | 1,001,979 | <b>10c</b> 979,601 |
|  | <b>11</b> Investments—publicly traded securities . . . . .   | 1,050,170            | <b>11</b> | 1,133,935          |
|  | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   | 0                    | <b>12</b> | 0                  |
|  | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  | 0                    | <b>13</b> | 0                  |
|  | <b>14</b> Intangible assets . . . . .  | 0                    | <b>14</b> | 0                  |
|  | <b>15</b> Other assets. See Part IV, line 11 . . . . .   | 58,000               | <b>15</b> | 25,000             |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 2,742,191  | <b>16</b>            | 2,719,769 |                    |
| <b>Liabilities</b>   | <b>17</b> Accounts payable and accrued expenses . . . . .  | 63,965               | <b>17</b> | 73,721             |
|  | <b>18</b> Grants payable . . . . .   |                      | <b>18</b> |                    |
|  | <b>19</b> Deferred revenue . . . . .   |                      | <b>19</b> |                    |
|  | <b>20</b> Tax-exempt bond liabilities . . . . .  |                      | <b>20</b> |                    |
|  | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  |                      | <b>21</b> |                    |
|  | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .   |                      | <b>22</b> |                    |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 0                    | <b>23</b> | 0                  |
|  | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   | 0                    | <b>24</b> | 0                  |
|  | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .  | 0                    | <b>25</b> | 0                  |
|  | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .  | 63,965               | <b>26</b> | 73,721             |
| <b>Net Assets or Fund Balances</b>   | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |                      |           |                    |
|  | <b>27</b> Unrestricted net assets . . . . .  | 1,822,260            | <b>27</b> | 1,960,400          |
|  | <b>28</b> Temporarily restricted net assets . . . . .  | 636,400              | <b>28</b> | 450,498            |
|  | <b>29</b> Permanently restricted net assets . . . . .  | 219,566              | <b>29</b> | 235,150            |
|  | <b>Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>   |                      |           |                    |
|  | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                      | <b>30</b> |                    |
|  | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                      | <b>31</b> |                    |
|  | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                      | <b>32</b> |                    |
| <b>33</b> Total net assets or fund balances . . . . .                                | 2,678,226  | <b>33</b>            | 2,646,048 |                    |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .                   | 2,742,191  | <b>34</b>            | 2,719,769 |                    |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |           |
|-----------|--|-----------|-----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12) . . . . .  | <b>1</b>  | 1,588,496 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25) . . . . .   | <b>2</b>  | 1,655,532 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1 . . . . .   | <b>3</b>  | -67,036   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .                      | <b>4</b>  | 2,678,226 |
| <b>5</b>  | Net unrealized gains (losses) on investments . . . . .   | <b>5</b>  | 34,877    |
| <b>6</b>  | Donated services and use of facilities . . . . .   | <b>6</b>  |           |
| <b>7</b>  | Investment expenses . . . . .  | <b>7</b>  |           |
| <b>8</b>  | Prior period adjustments . . . . .   | <b>8</b>  |           |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .   | <b>9</b>  |           |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . . | <b>10</b> | 2,646,067 |

**Part XII Financial Statements and Reporting**

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

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

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

|   |  |                                  |
|---|--|----------------------------------|
| Name(s) shown on return<br>PIONEER INSTITUTE INC. | Business or activity to which this form relates<br>990 | Identifying number<br>22-2632081 |
|---|--|----------------------------------|

**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                            |                  |
| 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                            |                  |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            | 0                |
| 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                            | 0                |
| 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                            | 0                |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            | 0                |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562.  | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                      | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   | 12                           | 0                |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12   | ▶ 13                         | 0                |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

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

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

|    |   |                            |        |
|----|---|----------------------------|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013  | 17                         | 42,217 |
| 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 | ▶ <input type="checkbox"/> |        |

**Section B - Assets Placed in Service During 2013 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 |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19 a 3-year property           |                                      | 11,671   | 3                   |                | SL         | 2,334                      |
| 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        |                            |
| i Nonresidential real property | 10/3/2013                            | 10,780   | 39 yrs.             | MM             | S/L        | 276                        |
|                                |                                      |  |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

|                 |  |  |         |    |     |  |
|-----------------|--|--|---------|----|-----|--|
| 20 a Class life |  |  |         |    | S/L |  |
| b 12-year       |  |  | 12 yrs. |    | S/L |  |
| c 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 instructions | 22 | 44,827 |
| 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 |        |

For Paperwork Reduction Act Notice, see separate instructions.

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2013**

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

|   |   |
|---|---|
| Name of the organization<br><b>PIONEER INSTITUTE INC.</b> | Employer identification number<br><b>22-2632081</b> |
|---|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I    b  Type II    c  Type III—Functionally integrated    d  Type III—Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     | X  |
| 11g(ii)  |     | X  |
| 11g(iii) |     | X  |

**h** Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? |    | (v) Did you notify the organization in col. (i) of your support? |    | (vi) Is the organization in col. (i) organized in the U.S.? |    | (vii) Amount of monetary support |
|------------------------------------|----------|---|---|----|--|----|---|----|----------------------------------|
|                                    |          |   | Yes   | No | Yes  | No | Yes   | No |                                  |
| (A)                                |          |   |   |    |  |    |   |    |                                  |
| (B)                                |          |   |   |    |  |    |   |    |                                  |
| (C)                                |          |   |   |    |  |    |   |    |                                  |
| (D)                                |          |   |   |    |  |    |   |    |                                  |
| (E)                                |          |   |   |    |  |    |   |    |                                  |
| <b>Total</b>                       |          |   |   |    |  |    |   |    | <b>0</b>                         |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2009  | (b) 2010  | (c) 2011  | (d) 2012  | (e) 2013  | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  | 1,263,609 | 1,753,500 | 2,086,860 | 1,670,981 | 1,545,531 | 8,320,481 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |           |           |           |           |           | 0         |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |           |           |           |           |           | 0         |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .  | 1,263,609 | 1,753,500 | 2,086,860 | 1,670,981 | 1,545,531 | 8,320,481 |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |           |           |           |           |           |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |           |           |           |           |           | 8,320,481 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009  | (b) 2010  | (c) 2011  | (d) 2012  | (e) 2013  | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>7</b> Amounts from line 4 . . . . .  | 1,263,609 | 1,753,500 | 2,086,860 | 1,670,981 | 1,545,531 | 8,320,481 |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   | 73,125    | 16,234    | 88,861    | 20,156    | 34,984    | 233,360   |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .   | 0         | 0         | 0         | 0         | 0         | 0         |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .   | 28,032    | 22,075    | 28,602    | 24,146    | 7,981     | 110,836   |
| <b>11 Total support.</b> Add lines 7 through 10 . . . . .   |           |           |           |           |           | 8,664,677 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |           |           |           |           | <b>12</b> |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/> |           |           |           |           |           |           |

**Section C. Computation of Public Support Percentage**

|   |           |        |
|---|-----------|--------|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .  | <b>14</b> | 96.03% |
| <b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .  | <b>15</b> | 95.46% |
| <b>16a 33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>  |           |        |
| <b>b 33 1/3% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>  |           |        |
| <b>17a 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>     |           |        |
| <b>b 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/> |           |        |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>   |           |        |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |          |          |          |          |          | 0         |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . . |          |          |          |          |          | 0         |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          | 0         |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          | 0         |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          | 0         |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .  |          |          |          |          |          | 0         |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          | 0         |
| <b>c</b> Add lines 7a and 7b . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          | 0         |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources       |          |          |          |          |          | 0         |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                      |          |          |          |          |          | 0         |
| <b>c</b> Add lines 10a and 10b . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . . |          |          |          |          |          | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .                             |          |          |          |          |          | 0         |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶

**Section C. Computation of Public Support Percentage**

|  |           |       |
|--|-----------|-------|
| <b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . . | <b>15</b> | 0.00% |
| <b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .                      | <b>16</b> | 0.00% |

**Section D. Computation of Investment Income Percentage**

|  |           |       |
|--|-----------|-------|
| <b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) . . . . . | <b>17</b> | 0.00% |
| <b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17 . . . . .                        | <b>18</b> | 0.00% |

**19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ▶

**b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . ▶



**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Part II Line 10 OTHER INCOME IS PRIMARILY COMPRISED OF REVENUE DERIVED FROM THE SALE OF  
PUBLICATIONS AND TICKET SALES TO EVENTS.

Multiple horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization

Employer identification number

PIONEER INSTITUTE INC.

22-2632081

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate 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?, 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?.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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" to Form 990, Part IV, line 8.

Table with 2 columns: \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance . . . . .             | 0      |
| <b>d</b> Additions during the year . . . . .     |        |
| <b>e</b> Distributions during the year . . . . . |        |
| <b>f</b> Ending balance . . . . .                | 0      |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     | 855,967          | 1,807,727      | 1,202,126          | 656,989              | 635,086             |
| <b>b</b> Contributions . . . . .                                  | 398,489          | 633,280        | 1,066,319          | 1,514,710            | 917,125             |
| <b>c</b> Net investment earnings, gains, and losses . . . . .     | 18,788           | -3,008         | 17,519             | 8,367                | 6,324               |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . | 587,596          | 1,582,032      | 478,237            | 977,940              | 901,546             |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance . . . . .                            | 685,648          | 855,967        | 1,807,727          | 1,202,126            | 656,989             |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment  74%
  - b** Permanent endowment  9%
  - c** Temporarily restricted endowment  17%
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| <b>(i)</b> unrelated organizations . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>(ii)</b> related organizations . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property                   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .                  | 0                                    | 0                               | 0                            | 0              |
| <b>b</b> Buildings . . . . .              | 0                                    | 952,984                         | 24,436                       | 928,548        |
| <b>c</b> Leasehold improvements . . . . . | 0                                    | 0                               | 0                            | 0              |
| <b>d</b> Equipment . . . . .              | 0                                    | 64,067                          | 19,400                       | 44,667         |
| <b>e</b> Other . . . . .                  | 0                                    | 95,429                          | 89,043                       | 6,386          |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  979,601

**Part VII Investments—Other Securities.**

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

| (a) Description of security or category<br>(including name of security)     | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives . . . . .   | 0              |  |
| (2) Closely-held equity interests . . . . .                                 | 0              |  |
| (3) Other _____   |                |  |
| (A) _____   |                |  |
| (B) _____   |                |  |
| (C) _____   |                |  |
| (D) _____   |                |  |
| (E) _____   |                |  |
| (F) _____   |                |  |
| (G) _____   |                |  |
| (H) _____   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 0              |  |

**Part VIII Investments—Program Related.**

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

| (a) Description of investment   | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1)   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | 0              |  |

**Part IX Other Assets.**

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶ | 0              |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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  | 0              |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 0              |

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

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

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

|          |  |                  |           |           |
|----------|--|------------------|-----------|-----------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       |                  | <b>1</b>  | 1,623,373 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                      |                  |           |           |
| <b>a</b> | Net unrealized gains on investments . . . . .  | <b>2a</b> 34,877 |           |           |
| <b>b</b> | Donated services and use of facilities . . . . .   | <b>2b</b>        |           |           |
| <b>c</b> | Recoveries of prior year grants . . . . .  | <b>2c</b>        |           |           |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .   | <b>2d</b>        |           |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |                  | <b>2e</b> | 34,877    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |                  | <b>3</b>  | 1,588,496 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                     |                  |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b>        |           |           |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .   | <b>4b</b>        |           |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |                  | <b>4c</b> | 0         |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . . |                  | <b>5</b>  | 1,588,496 |

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

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

|          |   |           |           |           |
|----------|---|-----------|-----------|-----------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      |           | <b>1</b>  | 1,655,552 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |           |           |           |
| <b>a</b> | Donated services and use of facilities . . . . .  | <b>2a</b> |           |           |
| <b>b</b> | Prior year adjustments . . . . .  | <b>2b</b> |           |           |
| <b>c</b> | Other losses . . . . .  | <b>2c</b> |           |           |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .  | <b>2d</b> |           |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> | 0         |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  | 1,655,552 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |           |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |           |           |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .  | <b>4b</b> |           |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> | 0         |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . . |           | <b>5</b>  | 1,655,552 |

**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.

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**Part XIII** Supplemental Information (continued)

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

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

PIONEER INSTITUTE INC.

Employer identification number

22-2632081

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
|   |               | Yes  | No |                                   |   |   |
| 1   |               |  |    | 0                                 | 0   | 0   |
| 2   |               |  |    | 0                                 | 0   | 0   |
| 3   |               |  |    | 0                                 | 0   | 0   |
| 4   |               |  |    | 0                                 | 0   | 0   |
| 5   |               |  |    | 0                                 | 0   | 0   |
| 6   |               |  |    | 0                                 | 0   | 0   |
| 7   |               |  |    | 0                                 | 0   | 0   |
| 8   |               |  |    | 0                                 | 0   | 0   |
| 9   |               |  |    | 0                                 | 0   | 0   |
| 10  |               |  |    | 0                                 | 0   | 0   |
| <b>Total</b>  |               |  |    | 0                                 | 0   | 0   |

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |    | (a) Event #1   | (b) Event #2 | (c) Other events | (d) Total events                |      |
|-----------------|----|--|--------------|------------------|---------------------------------|------|
|                 |    | (event type)   | (event type) | (total number)   | (add col. (a) through col. (c)) |      |
| Revenue         | 1  | Gross receipts . . . . .   |              | 0                | 0                               |      |
|                 | 2  | Less: Contributions . . . . .  |              | 0                | 0                               |      |
|                 | 3  | Gross income (line 1 minus line 2) . . . . .                             |              | 0                | 0                               |      |
| Direct Expenses | 4  | Cash prizes . . . . .  |              | 0                | 0                               |      |
|                 | 5  | Noncash prizes . . . . .   |              | 0                | 0                               |      |
|                 | 6  | Rent/facility costs . . . . .  |              | 0                | 0                               |      |
|                 | 7  | Food and beverages . . . . .   |              | 0                | 0                               |      |
|                 | 8  | Entertainment . . . . .  |              | 0                | 0                               |      |
|                 | 9  | Other direct expenses . . . . .  |              | 0                | 0                               |      |
|                 | 10 | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶  |              |                  |                                 | ( 0) |
|                 | 11 | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |              |                  |                                 | 0    |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                 |   | (a) Bingo  | (b) Pull tabs/instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col. (a) through col. (c))                    |      |
|-----------------|---|--|---|---|---|------|
|                 |   | Revenue  | 1   | Gross revenue . . . . .   |   |      |
| Direct Expenses | 2 | Cash prizes . . . . .  |   |   | 0   |      |
|                 | 3 | Noncash prizes . . . . .   |   |   | 0   |      |
|                 | 4 | Rent/facility costs . . . . .  |   |   | 0   |      |
|                 | 5 | Other direct expenses . . . . .  |   |   | 0   |      |
|                 | 6 | Volunteer labor . . . . .  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |      |
|                 | 7 | Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶        |   |   |   | ( 0) |
|                 | 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶ |   |   |   | 0    |

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

b If "Yes," explain: \_\_\_\_\_



- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

|     |  |   |
|-----|--|---|
| 13a |  | % |
| 13b |  | % |

  - a The organization's facility . . . . .
  - b An outside facility . . . . .
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ 0 and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_ 0 .
- c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_ 0

Description of services provided ► \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_ 0

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2013**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

PIONEER INSTITUTE INC.

22-2632081

**Part I Questions Regarding Compensation**

|  |   | Yes | No |
|--|---|-----|----|
| <b>1a</b>  | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.   |     |    |
| <input type="checkbox"/>   | First-class or charter travel   |     |    |
| <input type="checkbox"/>   | Travel for companions   |     |    |
| <input type="checkbox"/>   | Tax indemnification and gross-up payments   |     |    |
| <input type="checkbox"/>   | Discretionary spending account  |     |    |
| <input type="checkbox"/>   | Housing allowance or residence for personal use   |     |    |
| <input type="checkbox"/>   | Payments for business use of personal residence   |     |    |
| <input type="checkbox"/>   | Health or social club dues or initiation fees   |     |    |
| <input type="checkbox"/>   | Personal services (e.g., maid, chauffeur, chef)   |     |    |
| <b>b</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 . . . . .  |     |    |
| <b>2</b>   | 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 in line 1a? . . . . .  | X   |    |
| <b>3</b>   | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. |     |    |
| <input type="checkbox"/>   | Compensation committee  |     |    |
| <input type="checkbox"/>   | Independent compensation consultant   |     |    |
| <input type="checkbox"/>   | Form 990 of other organizations   |     |    |
| <input type="checkbox"/>   | Written employment contract   |     |    |
| <input checked="" type="checkbox"/>  | Compensation survey or study  |     |    |
| <input checked="" type="checkbox"/>  | Approval by the board or compensation committee   |     |    |
| <b>4</b>   | During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:  |     |    |
| <b>a</b>   | Receive a severance payment or change-of-control payment? . . . . .   |     | X  |
| <b>b</b>   | Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .   |     | X  |
| <b>c</b>   | 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.   |     |    |
| <b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.</b> |   |     |    |
| <b>5</b>   | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:  |     |    |
| <b>a</b>   | The organization? . . . . .   |     | X  |
| <b>b</b>   | Any related organization? . . . . .   |     | X  |
|  | If "Yes" to line 5a or 5b, describe in Part III.  |     |    |
| <b>6</b>   | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:  |     |    |
| <b>a</b>   | The organization? . . . . .   |     | X  |
| <b>b</b>   | Any related organization? . . . . .   |     | X  |
|  | If "Yes" to line 6a or 6b, describe in Part III.  |     |    |
| <b>7</b>   | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .  |     | X  |
| <b>8</b>   | Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .   |     | X  |
| <b>9</b>   | If "Yes" to 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 in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

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

| (A) Name and Title |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)–(D) | (F) Compensation reported as deferred in prior Form 990 |
|--------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|                    |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| 1                  | (i)  | 189,512  |                                     |                                     | 5,686  | 195,198                 |                                 |   |
|                    | (ii) |  |                                     |                                     |  | 0                       |                                 |   |
| 2                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 3                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 4                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 5                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 6                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 7                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 8                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 9                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 10                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 11                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 12                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 13                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 14                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 15                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 16                 | (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.

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**  
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2013**

**Open To Public Inspection**

Name of the organization

PIONEER INSTITUTE INC.

Employer identification number

22-2632081

**Part I**

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

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

| 1   | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? |    |
|-----|---------------------------------|---|--------------------------------|----------------|----|
|     |                                 |   |                                | Yes            | No |
| (1) |                                 |   |                                |                |    |
| (2) |                                 |   |                                |                |    |
| (3) |                                 |   |                                |                |    |
| (4) |                                 |   |                                |                |    |
| (5) |                                 |   |                                |                |    |
| (6) |                                 |   |                                |                |    |

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

**Part II**

**Loans to and/or From Interested Persons.**

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

|                             | (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? |      | (e) Original principal amount | (f) Balance due | (g) In default? |    | (h) Approved by board or committee? |    | (i) Written agreement? |    |
|-----------------------------|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
|                             |                               |                                    |                     | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |
| (1)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (2)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (3)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (4)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (5)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (6)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (7)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (8)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (9)                         |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (10)                        |                               |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| <b>Total</b> . . . . . ▶ \$ |                               |                                    |                     |                                       |      |                               | 0               |                 |    |                                     |    |                        |    |

**Part III**

**Grants or Assistance Benefiting Interested Persons.**

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

|      | (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|------|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1)  |                               |   |                          |                        |                           |
| (2)  |                               |   |                          |                        |                           |
| (3)  |                               |   |                          |                        |                           |
| (4)  |                               |   |                          |                        |                           |
| (5)  |                               |   |                          |                        |                           |
| (6)  |                               |   |                          |                        |                           |
| (7)  |                               |   |                          |                        |                           |
| (8)  |                               |   |                          |                        |                           |
| (9)  |                               |   |                          |                        |                           |
| (10) |                               |   |                          |                        |                           |

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

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
|                               |   |                           |                                | Yes                                     | No |
| (1) Stergis Windows & Doors   | Brother of Exec. Director                                       | 10,780                    | Construction Services          |   | X  |
| (2)                           |   |                           |                                |   |    |
| (3)                           |   |                           |                                |   |    |
| (4)                           |   |                           |                                |   |    |
| (5)                           |   |                           |                                |   |    |
| (6)                           |   |                           |                                |   |    |
| (7)                           |   |                           |                                |   |    |
| (8)                           |   |                           |                                |   |    |
| (9)                           |   |                           |                                |   |    |
| (10)                          |   |                           |                                |   |    |

**Part V Supplemental Information**

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

Part IV Line 1 Stergis Windows & Doors is owned by Gus Stergis, who is the brother to Jim

Stergios (different spelling), the Executive Director of Pioneer Institute. Pioneer

contracted with Stergis Door & Window to install a glass partition in their offices in the

fall of 2013, for which he was compensated \$10,780 for his time and material. This

arrangement was brought to the attention of the Board of Directors, who approved the

transaction.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

|   |   |
|---|---|
| Name of the organization<br><b>PIONEER INSTITUTE INC.</b> | Employer identification number<br><b>22-2632081</b> |
|---|---|

**Part I Types of Property**

|  | (a)<br>Check if applicable | (b)<br>Number of contributions or items contributed | (c)<br>Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d)<br>Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art—Works of art . . . . .   |                            |   |  |   |
| 2 Art—Historical treasures . . . . .                                 |                            |   |  |   |
| 3 Art—Fractional interests . . . . .                                 |                            |   |  |   |
| 4 Books and publications . . . . .                                   |                            |   |  |   |
| 5 Clothing and household goods . . . . .                             |                            |   |  |   |
| 6 Cars and other vehicles . . . . .                                  |                            |   |  |   |
| 7 Boats and planes . . . . .   |                            |   |  |   |
| 8 Intellectual property . . . . .                                    |                            |   |  |   |
| 9 Securities—Publicly traded . . . . .                               |                            |   |  |   |
| 10 Securities—Closely held stock . . . . .                           |                            |   |  |   |
| 11 Securities—Partnership, LLC, or trust interests . . . . .         |                            |   |  |   |
| 12 Securities—Miscellaneous . . . . .                                |                            |   |  |   |
| 13 Qualified conservation contribution—Historic structures . . . . . |                            |   |  |   |
| 14 Qualified conservation contribution—Other . . . . .               |                            |   |  |   |
| 15 Real estate—Residential . . . . .                                 |                            |   |  |   |
| 16 Real estate—Commercial . . . . .                                  |                            |   |  |   |
| 17 Real estate—Other . . . . .                                       |                            |   |  |   |
| 18 Collectibles . . . . .  |                            |   |  |   |
| 19 Food inventory . . . . .  |                            |   |  |   |
| 20 Drugs and medical supplies . . . . .                              |                            |   |  |   |
| 21 Taxidermy . . . . .   |                            |   |  |   |
| 22 Historical artifacts . . . . .                                    |                            |   |  |   |
| 23 Scientific specimens . . . . .                                    |                            |   |  |   |
| 24 Archeological artifacts . . . . .                                 |                            |   |  |   |
| 25 Other ▶ ( <u>Audit &amp; Tax Svcs</u> ) . . . . .                 | X                          | 1   | 17,500   | Market Value  |
| 26 Other ▶ ( _____ ) . . . . .                                       |                            |   |  |   |
| 27 Other ▶ ( _____ ) . . . . .                                       |                            |   |  |   |
| 28 Other ▶ ( _____ ) . . . . .                                       |                            |   |  |   |

|  |           |  |
|--|-----------|--|
| 29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment . . . . . | <b>29</b> |  |
|--|-----------|--|

|  |            | Yes | No |
|--|------------|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . . | <b>30a</b> |     | X  |
| b If "Yes," describe the arrangement in Part II.   |            |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .   | <b>31</b>  | X   |    |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .   | <b>32a</b> |     | X  |
| b If "Yes," describe in Part II.   |            |     |    |
| 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.   |            |     |    |





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

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

PIONEER INSTITUTE INC.

Employer identification number

22-2632081

Form 990, Part III, Line 4d: Program Service Expenses: 65,012, Grants and allocations: 0,

Revenue: 0 CENTER FOR ECONOMIC OPPORTUNITY Seeks to keep Massachusetts competitive by

promoting a healthy business climate, transparent regulation and small business creation in

urban areas.

Form 990, Part III, Line 4d: Program Service Expenses: 8,097, Grants and allocations: 0,

Revenue: 0 MIDDLE CITIES INITIATIVE To consistently track objective, verifiable data, and use

the informaton to craft solutions to difficult public policy problems in the Commonwealth of

Massachusetts' historical industrial centers. The goal is to help our cities continue to be

engines of economic growth that they have been throughout history.

Form 990, Part III, Line 4d: Program Service Expenses: 74,302, Grants and allocations: 0,

Revenue: 2,500 LOVETT C PETERS LECTURE SERIES To contnue to further Pioneer's mission as an

independent, privately funded research organization that seeks to improve the quality of life

in Massachusetts through civic discourse and intellectually rigorous, data-driven public

policy solutions based on free market principles, individual liberty and responsibility, and

the ideal of effective, limited and accountable government.

Form 990, Part III, Line 4d: Program Service Expenses: 8,187, Grants and allocations: 0,

Revenue: 70,000 LOVETT C PETERS MEMORIAL FUND - Established fund raising program in honor of

the organization's late founder for purposes of funding the purchase of an office building or

condominium to house personnel and staff on a permanent basis.

Form 990, Part III, Line 4d: Program Service Expenses: 46,141, Grants and allocations: 0,

Revenue: 0 OUTREACH & PUBLIC COMMUNICATION - For reporting purposes, Pioneer has recorded

\$45,141 of expenses related to Outreach & Public Communications within Other Programs since

the vast majority of these costs relate directly to Pioneer's programs. The organization is

contemplating allocating these costs directly to the programs on a go-forward basis.

Form 990, Part VI, Section B, Line 11: The procedures that Pioneer follows in reviewing the

Form 990 are as follows: 1) the Form 990 is compiled by Pioneer's auditors with the assistance

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

Schedule O (Form 990 or 990-EZ) (2013)

|   |   |
|---|---|
| Name of the organization<br><b>PIONEER INSTITUTE INC.</b> | Employer identification number<br><b>22-2632081</b> |
|---|---|

of Pioneer's management; 2) the return is thoroughly reviewed by management, with any necessary revisions or modifications made thereto; 3) the Form 990 is subsequently scrutinized by Pioneer's Audit Committee and any questions are addressed by management and/or the auditors; 4) the final version of Form 990 is distributed to management, the Audit Committee, and the Board of Directors before filing with the appropriate authorities.

Form 990, Part VI, Section B, Line 12C: Pioneer's conflict of interest policy is circulated to all of its employees annually, including management and board members. Recipients are required to sign the policy and disclose any potential conflicts. Management regularly monitors vendor relationships for any potential conflicts throughout the year.

Form 990, Part VI, Section B, Line 15B: The compensation of Pioneer's officers and key employees is determined in accordance with the following procedures: 1) an annual performance evaluation is undertaken by the employee's supervisor, or in the case of the Executive Director, by the board, at which point performance is evaluated relative to certain goals and defined metrics; 2) Self-evaluation of the employee is undertaken and shared; 3) a review of comparable compensation data for comparable organizations (i.e. similar annual budgets, no. of employees, geographical location, etc.) is undertaken; and, 4) documentation of the process and the results are recorded in the employee's personnel file and/or committee or board minutes. The Executive Director's annual compensation is subject to the recommendation of the Governance Committee established by the Board of Directors with final approval by the board.

Form 990, Part VI, Section C, Line 19: Pioneer makes available the current audited financial statements and Form 990 for the last 3-years on its website. Additionally, the financial statements and tax returns are available upon request, along with Pioneer's bylaws and conflict of interest policy.

THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE ATTORNEY GENERAL

NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION  
ONE ASHBURTON PLACE

BOSTON, MASSACHUSETTS 02108

MARTHA COAKLEY  
ATTORNEY GENERAL

(617) 727-2200, ext. 2101  
[www.mass.gov/ago/charities](http://www.mass.gov/ago/charities)

Form PC

Report for the Fiscal Period: 10/1/2013 to 9/30/2014

Attorney General's Account #: 019787

Federal ID #: 22-2632081

When did the organization first engage in charitable work in Massachusetts? 9/12/1988

Has the organization applied for or been granted IRS tax exempt status?  Yes  No

If yes, date of application OR date of determination letter: 9/1/1988

IRS Exemption under 501(c): (3)

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions?  Yes  No

**Check all items attached (if applicable)**

- Schedule A-1
- Schedule A-2
- Schedule RO
- Probate Account
- Copy of IRS Return
- Audited Financial Statements/Review
- Filing Fee
- Amended Articles/By-Laws

Organization Data

Name: PIONEER INSTITUTE INC.

Mailing Address: 185 DEVONSHIRE STREET, Room Ste 1101

City: BOSTON State: MA Zip: 02110

Phone Number: (617) 723-2277 Fax Number: (617) 723-1880

Email: jstergios@pioneerinstitute.org Website: pioneerinstitute.org

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter **up to 2** codes from Table 3 for your organization's main purpose(s)

| Category                       | Code      | Category                    | Code      |
|--------------------------------|-----------|-----------------------------|-----------|
| County (Table 1)               | <u>13</u> | Organization Purpose Code 1 | <u>30</u> |
| Type of Organization (Table 2) | <u>22</u> | Organization Purpose Code 2 | <u>55</u> |

Please check box if final return prior to dissolution:

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created? 9/1/1988

2. Where was the organization created? Boston, Massachusetts

3. What is the form of organization? (check one)

|                            |                                     |                    |                          |
|----------------------------|-------------------------------------|--------------------|--------------------------|
| Corporation                | <input checked="" type="checkbox"/> | Testamentary Trust | <input type="checkbox"/> |
| Unincorporated Association | <input type="checkbox"/>            | Inter Vivos Trust  | <input type="checkbox"/> |

Other (please describe): \_\_\_\_\_

4. Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14.  Yes  No

5. Enter your summary of financial data:

| Financial Data |  | Amounts   |
|----------------|--|-----------|
| A.             | Contributions, gifts, grants, and similar amounts received | 1,545,531 |
| B.             | Gross support and revenue                                  | 1,588,496 |
| C.             | Program services and similar amounts paid out              | 1,307,119 |
| D.             | Fundraising expenses                                       | 204,955   |
| E.             | Management and general expenses                            | 143,458   |
| F.             | Payments to affiliates                                     | 0         |
| G.             | Total expenses   | 1,655,532 |
| H.             | Net assets or fund balances at the end of the year         | 2,646,048 |

6. List the total compensation you provided to your five highest paid employees:

|    | Name/Title                        | Hrs/Week | Salary and Other Income | Benefit Plans | Other Compensation |
|----|-----------------------------------|----------|-------------------------|---------------|--------------------|
| 1. | James Stergios Executive Director | 40       | 189,512                 | 21,612        | 0                  |
| 2. | Jamie Gass Director School Refo   | 40       | 107,013                 | 15,927        | 0                  |
| 3. | Mary Connaughton Director Admin   | 40       | 99,436                  | 18,910        | 0                  |
| 4. | Greg Sullivan Research Director   | 32       | 80,932                  | 3,706         | 0                  |
| 5. | Micaela Dawson Communications     | 40       | 54,961                  | 7,676         | 0                  |

7. Was any compensation provided to any of the individuals listed in question 6 above which was not quantified in your response to 6? If yes, please provide explanation (attach separate sheet).  Yes  No

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

|    | Name/Title              | Amount of Compensation | Type(s) of Service       |
|----|-------------------------|------------------------|--------------------------|
| 1. | Illya Atanasov          | 69,523                 | Author & Senior Fellow   |
| 2. | Shawni Littlehale       | 38,266                 | Better Gov't Competition |
| 3. | SwiftKurrent Strategies | 26,539                 | Website & Social Media   |
| 4. | Charles Chieppo         | 21,278                 | Writing & Senior Fellow  |
| 5. | Glenn Ricciardelli PC   | 22,500                 | Auditing & Tax Svcs      |

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number):

| Bank            | Address                             | Phone Number |
|-----------------|-------------------------------------|--------------|
| Citizens Bank   | 28 State Street<br>Boston, MA 02108 | 800.652.5577 |
| Bank of America | 60 State Street<br>Boston, MA 02108 | 617.723.8506 |
|                 |                                     |              |

10. What is the organization's accounting method?  Cash  Accrual  
 Other (specify): \_\_\_\_\_

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

12. Contact Person Name: Mary Connaughton, Director of Administration & Finance

Street Address: 185 Devonshire Street

City: Boston State: MA Zip Code: 02110

Phone Number: 617.723.2277

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf?  Yes  No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions?  Yes  No

**If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.**

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box to the right to identify which exemption applies to your organization.

|   |                          |
|---|--------------------------|
| a religious organization  | <input type="checkbox"/> |
| an organization which: (a) does not raise more than \$5,000 during a calendar year Or does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. <i>[The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.]</i> | <input type="checkbox"/> |

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state?  Yes  No  
*If you attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.*

20. Has this organization or any of its officers, directors, or employees:

*If yes, please attach an explanation.*

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions?  Yes  No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency?  Yes  No
- (c) Been the subject of a proceeding regarding any solicitation or registration?  Yes  No
- (d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency?  Yes  No

21. Have any restrictions been removed during the year from donor-restricted funds?

*If yes, please attach an explanation.*

Yes  No

22. Have donor-restricted funds been loaned to unrestricted funds?

*If yes, please attach an explanation.*

Yes  No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (*see instructions and definition sections*). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above?  Yes  No
- (b) Do you have an agreement with any individual described in Related Party definition, sections (a) or (b), containing such an agreement?  Yes  No

*If you answered **yes** for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.*

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

*If the answer to any part of Question 24 is **yes**, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.*

| During the year: |  |   |  |
|------------------|--|---|--|
| A.               | Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| B.               | Has your organization leased assets to or leased assets from a related party?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| C.               | Has your organization been indebted to a related party?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| D.               | Has your organization allowed a related party to be indebted to it?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| E.               | Has your organization made or held an investment in a related party?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| F.               | Has your organization furnished goods, services, or facilities to a related party?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| G.               | Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| H.               | Has your organization paid or become obligated to pay wages, salary, or other compensation to a related party?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| I.               | Has your organization transferred income or assets to or for use by a related party?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| J.               | Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation? | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| K.               | Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| L.               | Is any property of the organization held in the name of or commingled with the property of any other person or organization?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| M.               | Did your organization make a grant award or contribution to any other organization in which any of of this organization's officers, directors or trustees has a relationship?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |



### Signature Required

**Under penalty of perjury, I declare that the information furnished in this report, including all attachment, is true and correct to the best of my knowledge.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: James Stergios

Title: EXECUTIVE DIRECTOR

Name of Preparer: GLENN RICCIARDELLI PC

Address 10 HIGH STREET; STE 1000

City BOSTON State MA Zip Code 02110

Phone Number (617) 426-1551

### Schedule A-1 Solicitation Activities During Fiscal Year Covered By This Report

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Pioneer Institute for Public Policy Research

Types of solicitation activities in which you expect to engage (check all that apply):

|  |                                     |                                       |                                     |
|--|-------------------------------------|---------------------------------------|-------------------------------------|
| Mass Mailing                               | <input checked="" type="checkbox"/> | Via the Internet                      | <input checked="" type="checkbox"/> |
| Door-to-door                               | <input type="checkbox"/>            | Raffle, beano, bingo or gaming event  | <input type="checkbox"/>            |
| Entertainment event                        | <input type="checkbox"/>            | Sale of goods other than by telephone | <input type="checkbox"/>            |
| Telemarketing without sale of goods or ads | <input checked="" type="checkbox"/> | Individual Mailings                   | <input checked="" type="checkbox"/> |
| Telemarketing with sale of goods           | <input type="checkbox"/>            | Corporate solicitations               | <input checked="" type="checkbox"/> |
| Telemarketing with sale of ads             | <input type="checkbox"/>            | Grant Proposals                       | <input checked="" type="checkbox"/> |

Other (specify): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (check all that apply):

|                                   |                          |               |                                     |
|-----------------------------------|--------------------------|---------------|-------------------------------------|
| Professional solicitor*           | <input type="checkbox"/> | Own employees | <input checked="" type="checkbox"/> |
| Professional fundraising counsel* | <input type="checkbox"/> | Volunteers    | <input checked="" type="checkbox"/> |
| Commercial co-venturer*           | <input type="checkbox"/> |               |                                     |

\* Provide applicable names and addresses:

Professional Solicitor Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Schedule A-1 ctd.**  
**Solicitation Activities During Fiscal Year Covered By This Report**

Identify the individuals who will have final responsibility for the charity's custody of contributions:

Name and Title: James Stergios Executive Director  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: Mary Connaughton Dir of Admin & Finance  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

Name and Title: James Stergios Executive Director  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: Mary Connaughton Dir Admin & Finance  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

## Schedule A-2

### Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Pioneer Institute for Public Policy Research` \_\_\_\_\_

\_\_\_\_\_

Types of solicitation activities in which you expect to engage (*check all that apply*):

|  |                                     |                                       |                                     |
|--|-------------------------------------|---------------------------------------|-------------------------------------|
| Mass Mailing                               | <input checked="" type="checkbox"/> | Via the Internet                      | <input checked="" type="checkbox"/> |
| Door-to-door                               | <input type="checkbox"/>            | Raffle, beano, bingo or gaming event  | <input type="checkbox"/>            |
| Entertainment event                        | <input type="checkbox"/>            | Sale of goods other than by telephone | <input type="checkbox"/>            |
| Telemarketing without sale of goods or ads | <input checked="" type="checkbox"/> | Individual Mailings                   | <input checked="" type="checkbox"/> |
| Telemarketing with sale of goods           | <input type="checkbox"/>            | Corporate solicitations               | <input checked="" type="checkbox"/> |
| Telemarketing with sale of ads             | <input type="checkbox"/>            | Grant Proposals                       | <input checked="" type="checkbox"/> |

Other (*specify*): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (*check all that apply*):

|                                   |                          |               |                                     |
|-----------------------------------|--------------------------|---------------|-------------------------------------|
| Professional solicitor*           | <input type="checkbox"/> | Own employees | <input checked="" type="checkbox"/> |
| Professional fundraising counsel* | <input type="checkbox"/> | Volunteers    | <input checked="" type="checkbox"/> |
| Commercial co-venturer*           | <input type="checkbox"/> |               |                                     |

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Schedule A-2 ctd.**  
**Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year**

Identify the individuals who will have final responsibility for the charity's custody of contributions:

Name and Title: James Stergios Executive Director  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: Mary Connaughton Dir Admin & Finance  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

Name and Title: James Stergios Executive Director  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: Mary Connaughton Dir Admin & Finance  
Address 185 Devonshire Street; Suite 1101  
City Boston State MA Zip Code 02110

Name and Title: \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### Certification by Organization

**Two different signatures required.** Signers must be organization president or other authorized officer or trustee.

**Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: James Stergios \_\_\_\_\_

Title: Executive Director \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: Mary Connaughton \_\_\_\_\_

Title: Director of Administration & Finance \_\_\_\_\_

# Return of Organization Exempt From Income Tax

# 2013

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning 10/1/2013, and ending 9/30/2014

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

**C** Name of organization PIONEER INSTITUTE INC.  
 Doing Business As \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
185 DEVONSHIRE STREET Ste 1101  
 City or town State ZIP code  
BOSTON MA 02110  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number 22-2632081

**E** Telephone number (617) 723-2277

**F** Name and address of principal officer:  
JAMES STERGIOS 185 DEVONSHIRE STREET, BOSTON, MA 02110

**G** Gross receipts \$ 1,588,496

**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)

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

**J** Website: ▶ www.pioneerinstitute.org

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1988

**M** State of legal domicile: MA

**H(c)** Group exemption number ▶

| Part I Summary  |  | Prior Year                             | Current Year             |
|---|--|--|--------------------------|
| Activities & Governance   | <b>1</b> Briefly describe the organization's mission or most significant activities: <u>Pioneer Institute is a non-partisan public policy research organization committed to improving the quality of life in Massachusetts via civic discourse &amp; intellectually rigorous data driven solutions based on</u> |  |                          |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |  |                          |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .   | <b>3</b>                               | 18                       |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .   | <b>4</b>                               | 18                       |
|   | <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .  | <b>5</b>                               | 12                       |
|   | <b>6</b> Total number of volunteers (estimate if necessary) . . . . .  | <b>6</b>                               | 40                       |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .   | <b>7a</b>                              | 0                        |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .             | <b>7b</b>  | 0                                      |                          |
| Revenue   | <b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .   | 1,670,981                              | 1,545,531                |
|   | <b>9</b> Program service revenue (Part VIII, line 2g) . . . . .  | 0                                      | 0                        |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .  | -22,523                                | 34,984                   |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .   | 24,146                                 | 7,981                    |
|   | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .   | 1,672,604                              | 1,588,496                |
| Expenses  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .   | 0                                      | 0                        |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .  | 0                                      | 0                        |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .  | 823,478                                | 862,141                  |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .   | 0                                      | 0                        |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>204,955</u>  |  |                          |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .   | 799,228                                | 793,391                  |
| <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . . | 1,622,706  | 1,655,532                              |                          |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .                      | 49,898   | -67,036                                |                          |
| Net Assets or Fund Balances   | <b>20</b> Total assets (Part X, line 16) . . . . .   | Beginning of Current Year<br>2,742,191 | End of Year<br>2,719,769 |
|   | <b>21</b> Total liabilities (Part X, line 26) . . . . .  | 63,965                                 | 73,721                   |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .   | 2,678,226                              | 2,646,048                |

**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.

**Sign Here**

Signature of officer: JAMES STERGIOS Date: EXECUTIVE DIRECTOR  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: GLENN RICCIARDELLI Preparer's signature: \_\_\_\_\_ Date: 5/15/2015 Check  if self-employed PTIN: P00444363  
 Firm's name ▶ GLENN RICCIARDELLI PC Firm's EIN ▶ 04-3140065  
 Firm's address ▶ 10 HIGH STREET; STE 1000, BOSTON, MA 02110 Phone no. (617) 426-1551

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: Pioneer Institute is a non-partisan public policy research organization committed to improving the quality of life in Massachusetts through civic discourse and intellectually rigorous data-driven policy solutions based on free market principles, individual liberty and responsibility, and the ideal of effective, limited and accountable government.

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 [X] 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 [X] 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 \$ 647,645 including grants of \$ ) (Revenue \$ 217,914 ) CENTER FOR SCHOOL REFORM builds on Pioneer's legacy as a leader in the charter public school movement and a champion of greater academic rigor in Massachusetts' schools to promote education reform through data-driven research, lively forums, opinion pieces, and public testimony. The Center promotes high-quality academic standards and a portfolio of public and private school choice options including charter schools, regional vocational-technical schools, inter-district choice programs, tax credit strategies to increase access to private and parochial education, and expanded virtual learning programs. Using Pioneer's online transparency tool, MassReportCards.org, parents can learn about their local public schools and school district, review their performance, and compare them with other schools from across Massachusetts.

4b (Code: ) (Expenses \$ 332,600 including grants of \$ ) (Revenue \$ 81,000 ) SHAMIE CENTER FOR BETTER GOVERNMENT promotes pension reforms that provide fair and sustainable retirement support; radical transparency of public information; and performance measurement and the adoption of best practices in state and local government, with a current focus on local governments and the state's transportation bureaucracy; and competitive contracting of public services, when the quality of the service can be improved and the cost lowered. Using on-line transparency and data analysis tools, Pioneer has given citizens access to spending data through MassOpenBooks.org, a searchable database of every payment by the state over the last three fiscal years, searchable by agency, account, payment type, and recipient. Through its Guide to Sound Fiscal Management for Municipalities, Pioneer offers a toolbox for local municipal leaders and citizens to more effectively manage local government. Pioneer also developed MassPensions.com, a website designed to bring transparency to public retirement systems throughout the Commonwealth of Massachusetts.

4c (Code: ) (Expenses \$ 122,574 including grants of \$ ) (Revenue \$ 8,531 ) HEALTH CARE INITIATIVE aims to refocus the Massachusetts conversation about health care costs away from government-imposed solutions toward market-based state reforms. The center's research, advocacy, and programs aim to drive public discourse on the need for a federal waiver so that Massachusetts can be more innovative and cost conscious in its Medicaid Program; present a strong consumer perspective as the state considers a dramatic overhaul of how health care payments are made; and support tort reforms that will prove cost effective, ensure accountability, and aid in retaining medical talent in Massachusetts.

4d Other program services. (Describe in Schedule O.) (Expenses \$ 201,739 including grants of \$ 0 ) (Revenue \$ 72,500 )

4e Total program service expenses 1,304,558



**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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>   |     | X  |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>   |     | 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 temporarily restricted endowments, permanent endowments, or 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?  |     |    |

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

|     |   | Yes | No |
|-----|---|-----|----|
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>  |     | X  |
| 22  | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>  |     | 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? <i>If "Yes," complete Schedule J.</i>  | 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>                            |     | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     | X  |
| 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?  |     | X  |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   |     | X  |
| 25a | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>  |     | X  |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>                                       |     | X  |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II.   |     | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> |     | X  |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):   |     |    |
| a   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>   |     | X  |
| b   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>  | X   |    |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>  |     | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>  |     | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>  |     | X  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>  |     | X  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>  |     | 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? <i>If "Yes," complete Schedule R, Part I.</i>  |     | X  |
| 34  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>  |     | 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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>   |     |    |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>   |     | X  |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>   |     | X  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> 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 |
|---|--|-----|----|
| <b>1a</b>   | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .   |     |    |
| <b>1b</b>   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .  |     |    |
| <b>1c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .   | X   |    |
| <b>2a</b>   | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .  |     |    |
| <b>2b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .   | X   |    |
| <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions) |  |     |    |
| <b>3a</b>   | Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .  |     | X  |
| <b>3b</b>   | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i> . . . . .  |     |    |
| <b>4a</b>   | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .                                   |     | X  |
| <b>4b</b>   | If "Yes," enter the name of the foreign country: <input type="checkbox"/> See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR)   |     |    |
| <b>5a</b>   | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .  |     | X  |
| <b>5b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .   |     | X  |
| <b>5c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .  |     |    |
| <b>6a</b>   | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .  |     | X  |
| <b>6b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .  |     |    |
| <b>7</b>  | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |    |
| <b>7a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .  | X   |    |
| <b>7b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .  | X   |    |
| <b>7c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .   |     | X  |
| <b>7d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year . . . . .  |     |    |
| <b>7e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .  |     | X  |
| <b>7f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .   |     | X  |
| <b>7g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .   |     |    |
| <b>7h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .   |     |    |
| <b>8</b>  | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . . |     | X  |
| <b>9</b>  | <b>Sponsoring organizations maintaining donor advised funds.</b>   |     |    |
| <b>9a</b>   | Did the organization make any taxable distributions under section 4966? . . . . .  |     | X  |
| <b>9b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .   |     | X  |
| <b>10</b>   | <b>Section 501(c)(7) organizations.</b> Enter:   |     |    |
| <b>10a</b>  | Initiation fees and capital contributions included on Part VIII, line 12 . . . . .   |     |    |
| <b>10b</b>  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .  |     |    |
| <b>11</b>   | <b>Section 501(c)(12) organizations.</b> Enter:  |     |    |
| <b>11a</b>  | Gross income from members or shareholders . . . . .  |     |    |
| <b>11b</b>  | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .   |     |    |
| <b>12a</b>  | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .  |     |    |
| <b>12b</b>  | If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .  |     |    |
| <b>13</b>   | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |     |    |
| <b>13a</b>  | Is the organization licensed to issue qualified health plans in more than one state? . . . . .   |     |    |
| <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.          |  |     |    |
| <b>13b</b>  | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .  |     |    |
| <b>13c</b>  | Enter the amount of reserves on hand . . . . .   |     |    |
| <b>14a</b>  | Did the organization receive any payments for indoor tanning services during the tax year? . . . . .   |     | X  |
| <b>14b</b>  | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i> . . . . .  |     |    |

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

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

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ MARY CONNAUGHTON (617) 723-2277  
 185 DEVONSHIRE STREET, BOSTON, MA 02110

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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.

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

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

| (A)<br>Name and Title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|------------------------------|--|---|---|
|   |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee |  |   |   |
| (1) KRISTIN SERVISON<br>-----<br>DIRECTOR                       | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (2) DIANE SCHMALENSEE<br>-----<br>DIRECTOR                      | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (3) STEVEN AKIN<br>-----<br>DIRECTOR                            | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (4) NANCY COOLIDGE<br>-----<br>DIRECTOR                         | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (5) STEPHEN FANTONE<br>-----<br>DIRECTOR - CHAIRPERSON          | 1.00<br>-----<br>0.00  | X  |                       | X       |              |                              |  |   |   |
| (6) DOUGLAS FOY<br>-----<br>DIRECTOR                            | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (7) KERRY HEALEY<br>-----<br>DIRECTOR                           | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (8) BRIAN SHORTSLEEVE<br>-----<br>DIRECTOR                      | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (9) CHARLES C. HEWITT III<br>-----<br>DIRECTOR                  | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (10) LUCILLE HICKS<br>-----<br>DIRECTOR - VICE CHAIRPERSON      | 1.00<br>-----<br>0.00  | X  |                       | X       |              |                              |  |   |   |
| (11) C. BRUCE JOHNSTONE<br>-----<br>DIRECTOR - VICE CHAIRPERSON | 1.00<br>-----<br>0.00  | X  |                       | X       |              |                              |  |   |   |
| (12) PRESTON McSWAIN<br>-----<br>DIRECTOR                       | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (13) ANDREW DAVIS<br>-----<br>DIRECTOR                          | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |
| (14) KEITH HILTON<br>-----<br>DIRECTOR                          | 1.00<br>-----<br>0.00  | X  |                       |         |              |                              |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| (15) MARK RICKABAUGH<br>DIRECTOR                               | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (16) PATRICK WILMERDING<br>DIRECTOR                            | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (17) JOHN KINGSTON<br>DIRECTOR                                 | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (18) NICOLE MANSEAU<br>DIRECTOR                                | 1.00<br>0.00   | X  |                       |         |              |                              |         |  |   |   |
| (19) JAMES STERGIOS<br>EXECUTIVE DIRECTOR                      | 40.00<br>0.00  |  |                       | X       | X            | X                            | 189,512 |  | 21,612  |   |
| (20) MARY CONNAUGHTON<br>DIRECTOR OF ADMIN & FINANCE           | 40.00<br>0.00  |  |                       | X       | X            |                              | 99,436  |  | 18,910  |   |
| (21) NANCY ANTHONY<br>TREASURER                                | 1.00<br>0.00   |  |                       | X       |              |                              |         |  |   |   |
| (22) JAMIE GASS<br>DIRECTOR OF CENTER FOR SCHOOL REFORM        | 40.00<br>0.00  |  |                       |         | X            |                              | 107,013 |  | 15,927  |   |
| (23) MICAELA DAWSON<br>DIRECTOR OF COMMUNICATIONS              | 40.00<br>0.00  |  |                       |         |              |                              | 54,961  |  | 7,677   |   |
| (24) GREG SULLIVAN<br>DIRECTOR OF RESEARCH                     | 32.00<br>0.00  |  |                       |         |              |                              | 80,932  |  | 3,706   |   |
| (25)   |  |  |                       |         |              |                              |         |  |   |   |
| <b>1b Sub-total</b>  |  |  |                       |         |              |                              | 531,854 | 0  | 67,832  |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              | 0       | 0  | 0   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              | 531,854 | 0  | 67,832  |   |

**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 **3**

|   | Yes | No |
|---|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>                                       |     | X  |
| <b>4</b> 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   |    |
| <b>5</b> 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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| None                             |                                | 0                   |
|                                  |                                | 0                   |
|                                  |                                | 0                   |
|                                  |                                | 0                   |
|                                  |                                | 0                   |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

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

|   |  |   | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512-514 |  |
|---|--|---|----------------------|--|---|--|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | <b>1a</b>  | Federated campaigns . . . . .   | <b>1a</b> 0          |  |   |  |  |
|   | <b>b</b>   | Membership dues . . . . .   | <b>1b</b> 0          |  |   |  |  |
|   | <b>c</b>   | Fundraising events . . . . .  | <b>1c</b> 0          |  |   |  |  |
|   | <b>d</b>   | Related organizations . . . . .   | <b>1d</b> 0          |  |   |  |  |
|   | <b>e</b>   | Government grants (contributions) . . . . .   | <b>1e</b> 0          |  |   |  |  |
|   | <b>f</b>   | All other contributions, gifts, grants, and<br>similar amounts not included above . . . . .   | <b>1f</b> 1,545,531  |  |   |  |  |
|   | <b>g</b>   | Noncash contributions included in lines 1a-1f:<br>\$ 17,500   |                      |  |   |  |  |
|   | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . . ▶   |                      | 1,545,531  |   |  |  |
| Program Service Revenue                                   |  |   | <b>Business Code</b> |  |   |  |  |
|   | <b>2a</b>  | -----   |                      | 0  |   |  |  |
|   | <b>b</b>   | -----   |                      | 0  |   |  |  |
|   | <b>c</b>   | -----   |                      | 0  |   |  |  |
|   | <b>d</b>   | -----   |                      | 0  |   |  |  |
|   | <b>e</b>   | -----   |                      | 0  |   |  |  |
|   | <b>f</b>   | All other program service revenue . . . . .   |                      | 0  |   |  |  |
| <b>g</b>  | <b>Total.</b> Add lines 2a-2f . . . . . ▶                              |   | 0                    |  |   |  |  |
| Other Revenue   | <b>3</b>   | Investment income (including dividends, interest, and<br>other similar amounts) . . . . . ▶   |                      | 34,984   |   |  |  |
|   | <b>4</b>   | Income from investment of tax-exempt bond proceeds . . . . . ▶  |                      | 0  |   |  |  |
|   | <b>5</b>   | Royalties . . . . . ▶   |                      | 0  |   |  |  |
|   | <b>6a</b>  | Gross rents . . . . .   | (i) Real             | (ii) Personal                                      |   |  |  |
|   |  |   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   | <b>b</b>   | Less: rental expenses . . . . .   |                      |  |   |  |  |
|   | <b>c</b>   | Rental income or (loss) . . . . .   | 0                    | 0  |   |  |  |
|   | <b>d</b>   | Net rental income or (loss) . . . . . ▶   |                      | 0  |   |  |  |
|   | <b>7a</b>  | Gross amount from sales of<br>assets other than inventory . . . . .   | (i) Securities       | (ii) Other   |   |  |  |
|   |  |   |                      |  | 0                                       | 0  |  |
|   |  |   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   | <b>b</b>   | Less: cost or other basis<br>and sales expenses . . . . .   | 0                    | 0  |   |  |  |
|   | <b>c</b>   | Gain or (loss) . . . . .  | 0                    | 0  |   |  |  |
|   | <b>d</b>   | Net gain or (loss) . . . . . ▶  |                      | 0  |   |  |  |
|   | <b>8a</b>  | Gross income from fundraising<br>events (not including \$ 0<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b> 0           |  |   |  |  |
| <b>b</b>  | Less: direct expenses . . . . .  | <b>b</b> 0  |                      |  |   |  |  |
| <b>c</b>  | Net income or (loss) from fundraising events . . . . . ▶               |   | 0                    |  |   |  |  |
| <b>9a</b>   | Gross income from gaming activities.<br>See Part IV, line 19 . . . . . | <b>a</b> 0  |                      |  |   |  |  |
|   |  | <b>b</b> 0  |                      |  |   |  |  |
|   |  | <b>c</b> 0  |                      |  |   |  |  |
| <b>10a</b>  | Gross sales of inventory, less<br>returns and allowances . . . . .     | <b>a</b> 0  |                      |  |   |  |  |
| <b>b</b>  | Less: cost of goods sold . . . . .                                     | <b>b</b> 0  |                      |  |   |  |  |
| <b>c</b>  | Net income or (loss) from sales of inventory . . . . . ▶               |   | 0                    |  |   |  |  |
| Miscellaneous Revenue                                     |  | <b>Business Code</b>  |                      |  |   |  |  |
| <b>11a</b>  | SALE OF TICKETS & PUBLICATIONS   | 451211  | 7,981                |  |   |  |  |
| <b>b</b>  | -----  |   | 0                    |  |   |  |  |
| <b>c</b>  | -----  |   | 0                    |  |   |  |  |
| <b>d</b>  | All other revenue . . . . .  |   | 0                    |  |   |  |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . . ▶                            |   | 7,981                |  |   |  |  |
| <b>12</b>   | <b>Total revenue.</b> See instructions. . . . . ▶                      |   | 1,588,496            | 0  | 0                                       | 0  |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1   | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   | 0                     |                                 |  |                             |
| 2   | Grants and other assistance to individuals in the United States. See Part IV, line 22   | 0                     |                                 |  |                             |
| 3   | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  | 0                     |                                 |  |                             |
| 4   | Benefits paid to or for members   | 0                     |                                 |  |                             |
| 5   | Compensation of current officers, directors, trustees, and key employees  | 531,854               | 437,299                         | 62,209                                 | 32,346                      |
| 6   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | 0                     |                                 |  |                             |
| 7   | Other salaries and wages  | 191,047               | 90,496                          | 16,883                                 | 83,668                      |
| 8   | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 18,265                | 13,228                          | 2,011                                  | 3,026                       |
| 9   | Other employee benefits   | 70,883                | 51,339                          | 7,802                                  | 11,742                      |
| 10  | Payroll taxes   | 50,092                | 36,281                          | 5,514                                  | 8,297                       |
| 11  | Fees for services (non-employees):  |                       |                                 |  |                             |
| a   | Management  | 0                     |                                 |  |                             |
| b   | Legal   |                       |                                 |  |                             |
| c   | Accounting  | 22,500                | 0                               | 22,500                                 | 0                           |
| d   | Lobbying  | 0                     |                                 |  |                             |
| e   | Professional fundraising services. See Part IV, line 17   | 0                     |                                 |  |                             |
| f   | Investment management fees  | 0                     |                                 |  |                             |
| g   | Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  | 39,563                | 30,430                          | 3,594                                  | 5,539                       |
| 12  | Advertising and promotion   | 0                     |                                 |  |                             |
| 13  | Office expenses   | 56,752                | 43,426                          | 3,609                                  | 9,717                       |
| 14  | Information technology  | 17,501                | 16,887                          | 245                                    | 369                         |
| 15  | Royalties   | 0                     |                                 |  |                             |
| 16  | Occupancy   | 37,307                | 26,249                          | 4,415                                  | 6,643                       |
| 17  | Travel  | 28,648                | 16,644                          | 1,822                                  | 10,182                      |
| 18  | Payments of travel or entertainment expenses for any federal, state, or local public officials  | 0                     |                                 |  |                             |
| 19  | Conferences, conventions, and meetings  | 0                     |                                 |  |                             |
| 20  | Interest  | 0                     |                                 |  |                             |
| 21  | Payments to affiliates  | 0                     |                                 |  |                             |
| 22  | Depreciation, depletion, and amortization   | 44,827                | 33,585                          | 4,488                                  | 6,754                       |
| 23  | Insurance   | 4,388                 | 3,178                           | 483                                    | 727                         |
| 24  | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                       |                                 |  |                             |
| a   | Printing & Publishing   | 49,807                | 31,924                          | 840                                    | 17,043                      |
| b   | Research  | 224,097               | 224,097                         | 0                                      | 0                           |
| c   | Distribution  | 35,795                | 30,241                          | 1,518                                  | 4,036                       |
| d   | Events & Meetings   | 228,969               | 221,815                         | 4,982                                  | 2,172                       |
| e   | All other expenses Bank & Credit Card Fees  | 3,237                 | 0                               | 543                                    | 2,694                       |
| 25  | <b>Total functional expenses.</b> Add lines 1 through 24e   | 1,655,532             | 1,307,119                       | 143,458                                | 204,955                     |
| 26  | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |



**Part X Balance Sheet**

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

|   |  | (A)                  |           | (B)                |
|---|--|----------------------|-----------|--------------------|
|   |  | Beginning of year    |           | End of year        |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 159,602              | <b>1</b>  | 247,954            |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 249,039              | <b>2</b>  | 72,469             |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 164,583              | <b>3</b>  | 227,839            |
|   | <b>4</b> Accounts receivable, net . . . . .  | 0                    | <b>4</b>  | 0                  |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |                      | <b>5</b>  |                    |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . . |                      | <b>6</b>  |                    |
|   | <b>7</b> Notes and loans receivable, net . . . . .   | 0                    | <b>7</b>  | 0                  |
|   | <b>8</b> Inventories for sale or use . . . . .   |                      | <b>8</b>  |                    |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 58,818               | <b>9</b>  | 32,971             |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 1,112,480 |           |                    |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b> 132,879   | 1,001,979 | <b>10c</b> 979,601 |
|   | <b>11</b> Investments—publicly traded securities . . . . .   | 1,050,170            | <b>11</b> | 1,133,935          |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   | 0                    | <b>12</b> | 0                  |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  | 0                    | <b>13</b> | 0                  |
|   | <b>14</b> Intangible assets . . . . .  | 0                    | <b>14</b> | 0                  |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   | 58,000               | <b>15</b> | 25,000             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 2,742,191  | <b>16</b>            | 2,719,769 |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 63,965               | <b>17</b> | 73,721             |
|   | <b>18</b> Grants payable . . . . .   |                      | <b>18</b> |                    |
|   | <b>19</b> Deferred revenue . . . . .   |                      | <b>19</b> |                    |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                      | <b>20</b> |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  |                      | <b>21</b> |                    |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .   |                      | <b>22</b> |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 0                    | <b>23</b> | 0                  |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   | 0                    | <b>24</b> | 0                  |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .  | 0                    | <b>25</b> | 0                  |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 63,965               | <b>26</b> | 73,721             |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>  |                      |           |                    |
|   | <b>27</b> Unrestricted net assets . . . . .  | 1,822,260            | <b>27</b> | 1,960,400          |
|   | <b>28</b> Temporarily restricted net assets . . . . .  | 636,400              | <b>28</b> | 450,498            |
|   | <b>29</b> Permanently restricted net assets . . . . .  | 219,566              | <b>29</b> | 235,150            |
|   | <b>Organizations that do not follow SFAS 117 (ASC958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>  |                      |           |                    |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                      | <b>30</b> |                    |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                      | <b>31</b> |                    |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                      | <b>32</b> |                    |
| <b>33</b> Total net assets or fund balances . . . . .                         | 2,678,226  | <b>33</b>            | 2,646,048 |                    |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 2,742,191  | <b>34</b>            | 2,719,769 |                    |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |           |
|-----------|--|-----------|-----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12) . . . . .  | <b>1</b>  | 1,588,496 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25) . . . . .   | <b>2</b>  | 1,655,532 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1 . . . . .   | <b>3</b>  | -67,036   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .                      | <b>4</b>  | 2,678,226 |
| <b>5</b>  | Net unrealized gains (losses) on investments . . . . .   | <b>5</b>  | 34,877    |
| <b>6</b>  | Donated services and use of facilities . . . . .   | <b>6</b>  |           |
| <b>7</b>  | Investment expenses . . . . .  | <b>7</b>  |           |
| <b>8</b>  | Prior period adjustments . . . . .   | <b>8</b>  |           |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .   | <b>9</b>  |           |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . . | <b>10</b> | 2,646,067 |

**Part XII Financial Statements and Reporting**

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

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

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

|   |  |                                  |
|---|--|----------------------------------|
| Name(s) shown on return<br>PIONEER INSTITUTE INC. | Business or activity to which this form relates<br>990 | Identifying number<br>22-2632081 |
|---|--|----------------------------------|

**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                            |                  |
| 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                            |                  |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            | 0                |
| 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                            | 0                |
| 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                            | 0                |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            | 0                |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562.  | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                      | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   | 12                           | 0                |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12   | ▶ 13                         | 0                |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

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

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

|    |  |    |        |
|----|--|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013   | 17 | 42,217 |
| 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 <input type="checkbox"/> |    |        |

**Section B - Assets Placed in Service During 2013 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 |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19 a 3-year property           |                                      | 11,671   | 3                   |                | SL         | 2,334                      |
| 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        |                            |
| i Nonresidential real property | 10/3/2013                            | 10,780   | 39 yrs.             | MM             | S/L        | 276                        |
|                                |                                      |  |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

|                 |  |  |         |    |     |  |
|-----------------|--|--|---------|----|-----|--|
| 20 a Class life |  |  |         |    | S/L |  |
| b 12-year       |  |  | 12 yrs. |    | S/L |  |
| c 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 instructions | 22 | 44,827 |
| 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 |        |

For Paperwork Reduction Act Notice, see separate instructions.

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2013**

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

|   |   |
|---|---|
| Name of the organization<br><b>PIONEER INSTITUTE INC.</b> | Employer identification number<br><b>22-2632081</b> |
|---|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I    b  Type II    c  Type III—Functionally integrated    d  Type III—Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

|                 | Yes | No |
|-----------------|-----|----|
| <b>11g(i)</b>   |     | X  |
| <b>11g(ii)</b>  |     | X  |
| <b>11g(iii)</b> |     | X  |

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? |    | (v) Did you notify the organization in col. (i) of your support? |    | (vi) Is the organization in col. (i) organized in the U.S.? |    | (vii) Amount of monetary support |
|------------------------------------|----------|---|---|----|--|----|---|----|----------------------------------|
|                                    |          |   | Yes   | No | Yes  | No | Yes   | No |                                  |
| (A)                                |          |   |   |    |  |    |   |    |                                  |
| (B)                                |          |   |   |    |  |    |   |    |                                  |
| (C)                                |          |   |   |    |  |    |   |    |                                  |
| (D)                                |          |   |   |    |  |    |   |    |                                  |
| (E)                                |          |   |   |    |  |    |   |    |                                  |
| <b>Total</b>                       |          |   |   |    |  |    |   |    | <b>0</b>                         |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2009  | (b) 2010  | (c) 2011  | (d) 2012  | (e) 2013  | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  | 1,263,609 | 1,753,500 | 2,086,860 | 1,670,981 | 1,545,531 | 8,320,481 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |           |           |           |           |           | 0         |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |           |           |           |           |           | 0         |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .  | 1,263,609 | 1,753,500 | 2,086,860 | 1,670,981 | 1,545,531 | 8,320,481 |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |           |           |           |           |           |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |           |           |           |           |           | 8,320,481 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009  | (b) 2010  | (c) 2011  | (d) 2012  | (e) 2013  | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>7</b> Amounts from line 4 . . . . .  | 1,263,609 | 1,753,500 | 2,086,860 | 1,670,981 | 1,545,531 | 8,320,481 |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   | 73,125    | 16,234    | 88,861    | 20,156    | 34,984    | 233,360   |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .   | 0         | 0         | 0         | 0         | 0         | 0         |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .   | 28,032    | 22,075    | 28,602    | 24,146    | 7,981     | 110,836   |
| <b>11 Total support.</b> Add lines 7 through 10 . . . . .   |           |           |           |           |           | 8,664,677 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |           |           |           |           | <b>12</b> |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/> |           |           |           |           |           |           |

**Section C. Computation of Public Support Percentage**

|   |           |        |
|---|-----------|--------|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .  | <b>14</b> | 96.03% |
| <b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .  | <b>15</b> | 95.46% |
| <b>16a 33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>  |           |        |
| <b>b 33 1/3% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>  |           |        |
| <b>17a 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>     |           |        |
| <b>b 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/> |           |        |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>   |           |        |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |          |          |          |          |          | 0         |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . . |          |          |          |          |          | 0         |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          | 0         |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          | 0         |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          | 0         |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .  |          |          |          |          |          | 0         |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          | 0         |
| <b>c</b> Add lines 7a and 7b . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          | 0         |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources       |          |          |          |          |          | 0         |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                      |          |          |          |          |          | 0         |
| <b>c</b> Add lines 10a and 10b . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . . |          |          |          |          |          | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .                             |          |          |          |          |          | 0         |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶

**Section C. Computation of Public Support Percentage**

|  |           |       |
|--|-----------|-------|
| <b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . . | <b>15</b> | 0.00% |
| <b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .                      | <b>16</b> | 0.00% |

**Section D. Computation of Investment Income Percentage**

|  |           |       |
|--|-----------|-------|
| <b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) . . . . . | <b>17</b> | 0.00% |
| <b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17 . . . . .                        | <b>18</b> | 0.00% |

**19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ▶

**b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . ▶



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization

Employer identification number

PIONEER INSTITUTE INC.

22-2632081

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate 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?, 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?.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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" to Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.



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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             | 0      |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                | 0      |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     | 855,967          | 1,807,727      | 1,202,126          | 656,989              | 635,086             |
| <b>b</b> Contributions                                  | 398,489          | 633,280        | 1,066,319          | 1,514,710            | 917,125             |
| <b>c</b> Net investment earnings, gains, and losses     | 18,788           | -3,008         | 17,519             | 8,367                | 6,324               |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs | 587,596          | 1,582,032      | 478,237            | 977,940              | 901,546             |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            | 685,648          | 855,967        | 1,807,727          | 1,202,126            | 656,989             |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 74%
  - b** Permanent endowment ▶ 9%
  - c** Temporarily restricted endowment ▶ 17%
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| <b>(i)</b> unrelated organizations   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>(ii)</b> related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/>            |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property         | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land                  | 0                                    | 0                               | 0                            | 0              |
| <b>b</b> Buildings              | 0                                    | 952,984                         | 24,436                       | 928,548        |
| <b>c</b> Leasehold improvements | 0                                    | 0                               | 0                            | 0              |
| <b>d</b> Equipment              | 0                                    | 64,067                          | 19,400                       | 44,667         |
| <b>e</b> Other                  | 0                                    | 95,429                          | 89,043                       | 6,386          |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 979,601

**Part VII Investments—Other Securities.**

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

| (a) Description of security or category<br>(including name of security)     | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives . . . . .   | 0              |  |
| (2) Closely-held equity interests . . . . .                                 | 0              |  |
| (3) Other _____   |                |  |
| (A) _____   |                |  |
| (B) _____   |                |  |
| (C) _____   |                |  |
| (D) _____   |                |  |
| (E) _____   |                |  |
| (F) _____   |                |  |
| (G) _____   |                |  |
| (H) _____   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 0              |  |

**Part VIII Investments—Program Related.**

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

| (a) Description of investment   | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1)   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | 0              |  |

**Part IX Other Assets.**

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶ | 0              |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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  | 0              |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 0              |

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.







**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |  | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events                |
|-----------------|--|--------------|--------------|------------------|---------------------------------|
|                 |  | (event type) | (event type) | (total number)   | (add col. (a) through col. (c)) |
| Revenue         | <b>1</b> Gross receipts . . . . .  |              |              | 0                | 0                               |
|                 | <b>2</b> Less: Contributions . . . . .   |              |              | 0                | 0                               |
|                 | <b>3</b> Gross income (line 1 minus line 2) . . . . .                              |              |              | 0                | 0                               |
| Direct Expenses | <b>4</b> Cash prizes . . . . .   |              |              | 0                | 0                               |
|                 | <b>5</b> Noncash prizes . . . . .  |              |              | 0                | 0                               |
|                 | <b>6</b> Rent/facility costs . . . . .   |              |              | 0                | 0                               |
|                 | <b>7</b> Food and beverages . . . . .  |              |              | 0                | 0                               |
|                 | <b>8</b> Entertainment . . . . .   |              |              | 0                | 0                               |
|                 | <b>9</b> Other direct expenses . . . . .   |              |              | 0                | 0                               |
|                 | <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶  |              |              |                  | ( 0)                            |
|                 | <b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |              |              |                  | 0                               |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|   |  | (a) Bingo   | (b) Pull tabs/instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col. (a) through col. (c)) |
|---|--|---|---|---|--|
|   |  | <b>1</b> Gross revenue . . . . .                                    |   |   |  |
| Direct Expenses   | <b>2</b> Cash prizes . . . . .           |   |   |   | 0  |
|   | <b>3</b> Noncash prizes . . . . .        |   |   |   | 0  |
|   | <b>4</b> Rent/facility costs . . . . .   |   |   |   | 0  |
|   | <b>5</b> Other direct expenses . . . . . |   |   |   | 0  |
|   | <b>6</b> Volunteer labor . . . . .       | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
| <b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶        |  |   |   | ( 0)  |  |
| <b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶ |  |   |   | 0   |  |

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2013**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

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Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

PIONEER INSTITUTE INC.

22-2632081

**Part I Questions Regarding Compensation**

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

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

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

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

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

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 6a or 6b, describe in Part III.

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

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

|    | Yes | No |
|----|-----|----|
| 1a |     |    |
| 1b |     |    |
| 2  | X   |    |
| 3  |     |    |
| 4a |     | X  |
| 4b |     | X  |
| 4c |     | X  |
| 5a |     | X  |
| 5b |     | X  |
| 6a |     | X  |
| 6b |     | X  |
| 7  |     | X  |
| 8  |     | X  |
| 9  |     |    |



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

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

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

| (A) Name and Title |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)–(D) | (F) Compensation reported as deferred in prior Form 990 |
|--------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|                    |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| 1                  | (i)  | 189,512  |                                     |                                     | 5,686  | 195,198                 |                                 |   |
|                    | (ii) |  |                                     |                                     |  | 0                       |                                 |   |
| 2                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 3                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 4                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 5                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 6                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 7                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 8                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 9                  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 10                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 11                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 12                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 13                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 14                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 15                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 16                 | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                    | (ii) |  |                                     |                                     |  |                         |                                 |   |



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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**  
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2013**

**Open To Public Inspection**

Name of the organization

PIONEER INSTITUTE INC.

Employer identification number

22-2632081

**Part I**

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

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

| 1   | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? |    |
|-----|---------------------------------|---|--------------------------------|----------------|----|
|     |                                 |   |                                | Yes            | No |
| (1) |                                 |   |                                |                |    |
| (2) |                                 |   |                                |                |    |
| (3) |                                 |   |                                |                |    |
| (4) |                                 |   |                                |                |    |
| (5) |                                 |   |                                |                |    |
| (6) |                                 |   |                                |                |    |

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

**Part II**

**Loans to and/or From Interested Persons.**

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

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? |      | (e) Original principal amount | (f) Balance due | (g) In default? |    | (h) Approved by board or committee? |    | (i) Written agreement? |    |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
|                               |                                    |                     | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |
|                               |                                    |                     | (1)                                   |      |                               |                 |                 |    |                                     |    |                        |    |
| (2)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (3)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (4)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (5)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (6)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (7)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (8)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (9)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (10)                          |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| <b>Total</b> . . . . . ▶ \$   |                                    |                     |                                       |      |                               | 0               |                 |    |                                     |    |                        |    |

**Part III**

**Grants or Assistance Benefiting Interested Persons.**

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1)                           |   |                          |                        |                           |
| (2)                           |   |                          |                        |                           |
| (3)                           |   |                          |                        |                           |
| (4)                           |   |                          |                        |                           |
| (5)                           |   |                          |                        |                           |
| (6)                           |   |                          |                        |                           |
| (7)                           |   |                          |                        |                           |
| (8)                           |   |                          |                        |                           |
| (9)                           |   |                          |                        |                           |
| (10)                          |   |                          |                        |                           |

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

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
|                               |   |                           |                                | Yes                                     | No |
| (1) Stergis Windows & Doors   | Brother of Exec. Director                                       | 10,780                    | Construction Services          |   | X  |
| (2)                           |   |                           |                                |   |    |
| (3)                           |   |                           |                                |   |    |
| (4)                           |   |                           |                                |   |    |
| (5)                           |   |                           |                                |   |    |
| (6)                           |   |                           |                                |   |    |
| (7)                           |   |                           |                                |   |    |
| (8)                           |   |                           |                                |   |    |
| (9)                           |   |                           |                                |   |    |
| (10)                          |   |                           |                                |   |    |

**Part V Supplemental Information**

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

Part IV Line 1 Stergis Windows & Doors is owned by Gus Stergis, who is the brother to Jim Stergios (different spelling), the Executive Director of Pioneer Institute. Pioneer contracted with Stergis Door & Window to install a glass partition in their offices in the fall of 2013, for which he was compensated \$10,780 for his time and material. This arrangement was brought to the attention of the Board of Directors, who approved the transaction.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

|   |   |
|---|---|
| Name of the organization<br><b>PIONEER INSTITUTE INC.</b> | Employer identification number<br><b>22-2632081</b> |
|---|---|

**Part I Types of Property**

|  | (a)<br>Check if applicable | (b)<br>Number of contributions or items contributed | (c)<br>Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d)<br>Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art—Works of art . . . . .   |                            |   |  |   |
| 2 Art—Historical treasures . . . . .                                 |                            |   |  |   |
| 3 Art—Fractional interests . . . . .                                 |                            |   |  |   |
| 4 Books and publications . . . . .                                   |                            |   |  |   |
| 5 Clothing and household goods . . . . .                             |                            |   |  |   |
| 6 Cars and other vehicles . . . . .                                  |                            |   |  |   |
| 7 Boats and planes . . . . .   |                            |   |  |   |
| 8 Intellectual property . . . . .                                    |                            |   |  |   |
| 9 Securities—Publicly traded . . . . .                               |                            |   |  |   |
| 10 Securities—Closely held stock . . . . .                           |                            |   |  |   |
| 11 Securities—Partnership, LLC, or trust interests . . . . .         |                            |   |  |   |
| 12 Securities—Miscellaneous . . . . .                                |                            |   |  |   |
| 13 Qualified conservation contribution—Historic structures . . . . . |                            |   |  |   |
| 14 Qualified conservation contribution—Other . . . . .               |                            |   |  |   |
| 15 Real estate—Residential . . . . .                                 |                            |   |  |   |
| 16 Real estate—Commercial . . . . .                                  |                            |   |  |   |
| 17 Real estate—Other . . . . .                                       |                            |   |  |   |
| 18 Collectibles . . . . .  |                            |   |  |   |
| 19 Food inventory . . . . .  |                            |   |  |   |
| 20 Drugs and medical supplies . . . . .                              |                            |   |  |   |
| 21 Taxidermy . . . . .   |                            |   |  |   |
| 22 Historical artifacts . . . . .                                    |                            |   |  |   |
| 23 Scientific specimens . . . . .                                    |                            |   |  |   |
| 24 Archeological artifacts . . . . .                                 |                            |   |  |   |
| 25 Other ▶ ( <u>Audit &amp; Tax Svcs</u> )                           | X                          | 1   | 17,500   | Market Value  |
| 26 Other ▶ ( _____ )   |                            |   |  |   |
| 27 Other ▶ ( _____ )   |                            |   |  |   |
| 28 Other ▶ ( _____ )   |                            |   |  |   |

|  |           |  |
|--|-----------|--|
| 29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment . . . . . | <b>29</b> |  |
|--|-----------|--|

|  |            | Yes | No |
|--|------------|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . . | <b>30a</b> |     | X  |
| b If "Yes," describe the arrangement in Part II.   |            |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .   | <b>31</b>  | X   |    |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .   | <b>32a</b> |     | X  |
| b If "Yes," describe in Part II.   |            |     |    |
| 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.   |            |     |    |



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

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

PIONEER INSTITUTE INC.

Employer identification number

22-2632081

Form 990, Part III, Line 4d: Program Service Expenses: 65,012, Grants and allocations: 0,

Revenue: 0 CENTER FOR ECONOMIC OPPORTUNITY Seeks to keep Massachusetts competitive by

promoting a healthy business climate, transparent regulation and small business creation in

urban areas.

Form 990, Part III, Line 4d: Program Service Expenses: 8,097, Grants and allocations: 0,

Revenue: 0 MIDDLE CITIES INITIATIVE To consistently track objective, verifiable data, and use

the informaton to craft solutions to difficult public policy problems in the Commonwealth of

Massachusetts' historical industrial centers. The goal is to help our cities continue to be

engines of economic growth that they have been throughout history.

Form 990, Part III, Line 4d: Program Service Expenses: 74,302, Grants and allocations: 0,

Revenue: 2,500 LOVETT C PETERS LECTURE SERIES To contnue to further Pioneer's mission as an

independent, privately funded research organization that seeks to improve the quality of life

in Massachusetts through civic discourse and intellectually rigorous, data-driven public

policy solutions based on free market principles, individual liberty and responsibility, and

the ideal of effective, limited and accountable government.

Form 990, Part III, Line 4d: Program Service Expenses: 8,187, Grants and allocations: 0,

Revenue: 70,000 LOVETT C PETERS MEMORIAL FUND - Established fund raising program in honor of

the organization's late founder for purposes of funding the purchase of an office building or

condominium to house personnel and staff on a permanent basis.

Form 990, Part III, Line 4d: Program Service Expenses: 46,141, Grants and allocations: 0,

Revenue: 0 OUTREACH & PUBLIC COMMUNICATION - For reporting purposes, Pioneer has recorded

\$45,141 of expenses related to Outreach & Public Communications within Other Programs since

the vast majority of these costs relate directly to Pioneer's programs. The organization is

contemplating allocating these costs directly to the programs on a go-forward basis.

Form 990, Part VI, Section B, Line 11: The procedures that Pioneer follows in reviewing the

Form 990 are as follows: 1) the Form 990 is compiled by Pioneer's auditors with the assistance

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

Schedule O (Form 990 or 990-EZ) (2013)

|   |   |
|---|---|
| Name of the organization<br><b>PIONEER INSTITUTE INC.</b> | Employer identification number<br><b>22-2632081</b> |
|---|---|

of Pioneer's management; 2) the return is thoroughly reviewed by management, with any necessary revisions or modifications made thereto; 3) the Form 990 is subsequently scrutinized by Pioneer's Audit Committee and any questions are addressed by management and/or the auditors; 4) the final version of Form 990 is distributed to management, the Audit Committee, and the Board of Directors before filing with the appropriate authorities.

Form 990, Part VI, Section B, Line 12C: Pioneer's conflict of interest policy is circulated to all of its employees annually, including management and board members. Recipients are required to sign the policy and disclose any potential conflicts. Management regularly monitors vendor relationships for any potential conflicts throughout the year.

Form 990, Part VI, Section B, Line 15B: The compensation of Pioneer's officers and key employees is determined in accordance with the following procedures: 1) an annual performance evaluation is undertaken by the employee's supervisor, or in the case of the Executive Director, by the board, at which point performance is evaluated relative to certain goals and defined metrics; 2) Self-evaluation of the employee is undertaken and shared; 3) a review of comparable compensation data for comparable organizations (i.e. similar annual budgets, no. of employees, geographical location, etc.) is undertaken; and, 4) documentation of the process and the results are recorded in the employee's personnel file and/or committee or board minutes. The Executive Director's annual compensation is subject to the recommendation of the Governance Committee established by the Board of Directors with final approval by the board.

Form 990, Part VI, Section C, Line 19: Pioneer makes available the current audited financial statements and Form 990 for the last 3-years on its website. Additionally, the financial statements and tax returns are available upon request, along with Pioneer's bylaws and conflict of interest policy.