Form **990**-

Return of Organization Exempt From Income Tax

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

2008

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A F	or the	e 2008 cal	endar year, or tax year beginning and ending		
3 c	heck if pplicabl	e Please use IRS	C Name of organization	D Employer identifi	cation number
	Addre chang	ss label or	INSTITUTE FOR HIGHER EDUCATION POLICY		
	Name chang	tyne	818907		
]initial return	See Specific	Number and street (or P.O. box if mail is not delivered to street address) Room/s		
느	Termir ation Amen	Instruc-	1320 19TH STREET, NW 400	202-	861-8223
늗	_return ☐Applic		City or town, state or country, and ZIP + 4	G Gross receipts \$	7,451,694.
	_tion pendii	,, 	WASHINGTON, DC 20036	H(a) Is this a group re	
		I .	ne and address of principal officer MICHELLE COOPER E AS C ABOVE	for affiliates? H(b) Are all affiliates ind	Yes X No
ıT	ax-ex		IS X 501(c) (3) ◀ (insert no) 4947(a)(1) or 527		list (see instructions)
			W. IHEP. ORG	H(c) Group exemptio	
ΚĪ	ype of			ear of formation: 1993 N	
Pa	rt I	Summ	ary		
Activities & Governance	1	Briefly des	scribe the organization's mission or most significant activities SEE PART	III, LINE 1	
rna	2	Check this	s box if the organization discontinued its operations or disposed of r	nore than 25% of its asset	s
ove	3	Number o	f voting members of the governing body (Part VI, line 1a)	3	8
න න	4	Number o	findependent voting members of the governing body (Part VI, line 1b)	4	8
ies			ber of employees (Part V, line 2a)	5	25
tivit			ber of volunteers (estimate if necessary)	6	0
Ac		-	s unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
	D	Net unreia	ted business taxable income from Form 990-T, line 34	7b Prior Year	0. Current Year
4	8	Contributi	ons and grants (Part VIII, line 1h)	3,068,983.	7,360,889.
Revenue	l.		service revenue (Part VIII, line 2g)	177,672.	53,798.
eve	ľ	-	nt income (Part VIII, column (A), lines 3, 4, and 7d)	26,189.	13,820.
Œ	ŀ		nye (Fent Wilk regionn (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,010.	23,187.
			nue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,275,854.	7,451,694.
	13	Grants an	d similar amounts paid (Part IX, column (A), lines 1-3)		
			allOV oசிக் madagers Par IX, column (A), line 4)		
es			ether compensation, employee benefits (Part IX, column (A), lines 5-10)	1,175,941.	973,713.
Expenses	16a	Profession	nal/furror property feets (Part IX, column (A), line 11e)		
Exp	l		raising expenses (Part IX, column (D), line 25)	2 207 642	1 021 016
	l		enses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,207,642. 3,383,583.	1,831,016.
	I		enses Add lines 13-17 (must equal Part IX, column (A), line 25) ess expenses Subtract line 18 from line 12	-107,729.	2,804,729. 4,646,965.
ses.		Heveride	ess expenses outract line to non line 12	Beginning of Year	End of Year
iang	20	Total asse	ets (Part X, line 16)	1,443,902.	5,786,603.
Net Assets or Fund Balances	21		ities (Part X, line 26)	542,884.	238,275.
		Net asset	s or fund balances Subtract line 21 from line 20	901,018.	5,548,328.
Pa	art II		ture Block		
		Under pena and comple	lties of perjury, I declare that I have examined this return, including accompanying schedules and stateme te. Declaration of preparer (other than officer) is based on all information of which preparer has any knowle	ents, and to the best of my knowled edge	ge and belief, it is true, correct,
٠.		、 オ	a Dale Com	1 11/13	3/09
Sig: Her		Sidir	ature of officer	Date	701
nei	e	M M	CHELLE COOPER, PRESIDENT	•	
		Type	e or print name and title		
Da!a		Preparer's	Date Date		er's identifying number structions)
Paic Pror	ı Darer's	signature	Variet F. Grafing LPA 11-13-07	self- employed (see in:	
	Only	Firm's name yours if	GELMAN, ROSENBERG & FREEDMAN	EIN ▶	
	~···y	self-employ address, an	d 1330 MONICOMERT AVE., BOTTE 030 NOR	i i	
		ZIP + 4	BETHESDA, MARYLAND 20814-2930	Phone no. ► (
			s this return with the preparer shown above? (see instructions)		X Yes No
3320	01 12-	18-08 LH	A For Privacy Act and Paperwork Reduction Act Notice, see the separate	ınstructions.	Form 990 (2008)

	990 (2008) INSTITUTE FOR HIGHER EDUCATION POLICY 52-1818907 Page 2 t III Statement of Program Service Accomplishments (see instructions)
1	Briefly describe the organization's mission SEE SCHEDULE O FOR CONTINUATION THE MISSION OF THE INSTITUTE FOR HIGHER EDUCATION POLICY IS TO
	INCREASE ACCESS AND SUCCESS IN POSTSECONDARY EDUCATION AROUND THE
	WORLD THROUGH UNIQUE RESEARCH AND INNOVATIVE PROGRAMS THAT INFORM KEY
	DECISION MAKERS WHO SHAPE PUBLIC POLICY AND SUPPORT ECONOMIC AND
2	Did the organization undertake any significant program services during the year which were not listed on
-	the prior Form 990 or 990-EZ?
	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?
	If "Yes", describe these changes on Schedule O
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expenses
	Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 1,364,942. including grants of \$) (Revenue \$ 76,985.)
	GRANTS:
	IHEP PROGRAM GRANTS SEEK TO BUILD CAPACITY A HIGHER EDUCATION INSTITUTIONS, COMMUNITY COLLEGES, COLLEGES, AND UNIVERSITIES TO
	INSTITUTIONS, COMMUNITY COLLEGES, COLLEGES, AND UNIVERSITIES TO INCREASE STUDENT RETENTION AND GRADUATION. THESE INITIATIVES PROVIDE
	TECHNICAL SUPPORT TO INSTITUTIONS THROUGH CONFERENCES, CONSULTANTS,
	AND/OR INSTITUTIONAL SITE VISITS TO IMPROVE THEIR STUDENT LEARNING
	PRACTICES INSIDE AND OUTSIDE OF THE CLASSROOM. THROUGH THESE PROGRAMS,
	IHEP OFTEN ALSO PROVIDES ONGOING OVERSIGHT OF AND FEEDBACK FOR THE NEW
	INSTITUTIONAL POLICIES AND PRACTICES BEING PUT IN PLACE BY THE
	PARTICIPATING INSTITUTIONS. FINALLY, THROUGH THESE GRANTS, IHEP TRACKS
	AND DISSEMINATES BEST PRACTICES THAT CAN BE SHARED WITH THE LARGER
	HIGHER EDUCATION COMMUNITY.
4b	(Code) (Expenses \$ 904,302. including grants of \$) (Revenue \$)
	RESEARCH:
	THE RESEARCH TEAM HAS TWO MAIN AREAS OF WORK: POLICY RESEARCH AND
	PROGRAM EVALUATION. THE RESEARCH PROJECTS FOCUS ON EITHER A PARTICULAR
	POPULATION NATIONALLY OR TARGET SPECIFIC POLICIES OR REGIONS TO
	UNDERSTAND THE BARRIERS TO ACCESSING HIGHER EDUCATION FOR UNDERSERVED
	STUDENTS. BASED ON THE FINDINGS, POLICY RECOMMENDATIONS ARE THEN
	PRESENTED AND DISSEMINATED TO POLICYMAKERS (LOCAL, STATE AND NATIONAL), EDUCATORS, AND OTHER ORGANIZATIONS WORKING WITH UNDERREPRESENTED
	STUDENTS. THE PROGRAM EVALUATION COMPONENT CONDUCTS RESEARCH ON VARIOUS
	PROGRAMS WORKING TO DEMOLISH ACCESS BARRIERS AND THEN REPORTS THOSE
	RESULTS TO THE PROGRAM IMPLEMENTERS WITH SUGGESTIONS FOR IMPROVING
	THEIR PROGRAM OUTCOMES.
4c	(Code) (Expenses \$ 283, 272. including grants of \$) (Revenue \$)
	INTERNATIONAL:
	IHEP'S INTERNATIONAL WORK DRAWS LESSONS FROM OTHER COUNTRIES REGARDING
	HIGHER EDUCATION POLICY ISSUES AND PRESENTS INFORMATION THAT U.S.
	AUDIENCES SHOULD KNOW. IN 2008, IHEP WAS FUNDED FOR A NUMBER OF
	INTERNATIONAL PROJECTS, INCLUDING THE GLOBAL POLICY FELLOWS PROGRAM,
	WHICH WORKED TO BUILD A NETWORK OF MID-CAREER PROFESSIONALS IN SIX
	COUNTRIES; OUR RANKINGS RESEARCH AGENDA, THROUGH WHICH WE CREATED AN
	ONLINE CLEARINGHOUSE OF INFORMATION ON COLLEGE RANKINGS ACROSS THE
	GLOBE; CONTINUED WORK IN ADDING TO THE ONLINE CLEARINGHOUSE OF
	INFORMATION FOR OUR GLOBAL CENTER ON THE PRIVATE FINANCING OF HIGHER EDUCATION; AND PRELIMINARY RESEARCH ON THE BOLOGNA PROCESS IN EUROPE
	UNDERTAKEN FOR OUR GLOBAL PERFORMANCE PROJECT.
4 -1	
40	
4d	Other program services (Describe in Schedule O)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1_	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and			
	reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice			
	on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide			
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25?			
	If "Yes," complete Schedule D, Parts VI, VIII, IX, or X as applicable	11	Х	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was			
	prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	Х	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the US?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity			
	located outside the United States? If "Yes," complete Schedule F, Part II	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		Х
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 19 If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K			
	If "No", go to question 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a			
	prior year? If "Yes," complete Schedule L, Part I	25b		Х
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified			
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		<u>X</u>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial			
	contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		<u> </u>
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Form 990 (2008) Part IV Checklist of Required Schedules (continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an			
	indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other			
	person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		Х
b	Have a family member who had a direct or indirect business relationship with the organization?			
	If "Yes," complete Schedule L, Part IV	28b	ļ	_X_
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional			
	corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c		_X_
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		_X_
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31_		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity?			
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?			
	If "Yes," complete Schedule R, Part V, line 2	35_		_X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		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? If "Yes," complete Schedule R, Part VI	37		Х

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Part V Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No			
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of						
	U.S. Information Returns. Enter -0- if not applicable						
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0						
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming						
	(gambling) winnings to prize winners?	1c	х				
2a	Enter the number of employees reported on Form W·3, Transmittal of Wage and Tax Statements,						
	filed for the calendar year ending with or within the year covered by this return 2a 25						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х				
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)						
За	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		х			
	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b					
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a						
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Х			
b	If "Yes," enter the name of the foreign country						
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and	ì					
	Financial Accounts						
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х			
С	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited						
	Tax Shelter Transaction?	5c					
6a	Did the organization solicit any contributions that were not tax deductible?	6a		Х			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts						
	were not tax deductible?	6b					
7	Organizations that may receive deductible contributions under section 170(c).						
a Did the organization provide goods or services in exchange for any guid pro quo contribution of more than \$75?							
b	b If "Yes," did the organization notify the donor of the value of the goods or services provided?						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required						
	to file Form 8282?	7c		Х			
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d						
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal						
	benefit contract?	7e		X			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	<u>7g</u>	X				
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	X				
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3)						
	supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have						
	excess business holdings at any time during the year?	_8_		<u> </u>			
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			•			
а	Did the organization make any taxable distributions under section 4966?	9a	<u> </u>	ļ			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		ļ			
10	Section 501(c)(7) organizations. Enter N/A						
а	Initiation fees and capital contributions included on Part VIII, line 12	1	1				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities						
11	Section 501(c)(12) organizations. Enter. N/A	i					
а	Gross income from members or shareholders	1					
b	Gross income from other sources (Do not net amounts due or paid to other sources against						
	amounts due or received from them)	-					
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		<u> </u>			
<u>b</u>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A 12b	<u> </u>	000	<u>L</u>			
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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code)

<u>Sec</u>	tion A. Governing Body and Management						
			Yes	No			
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances,						
	processes, or changes in Schedule O See instructions						
1a	Enter the number of voting members of the governing body 1a 8						
b	Enter the number of voting members that are independent						
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other						
	officer, director, trustee, or key employee?	2_		X			
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision						
	of officers, directors or trustees, or key employees to a management company or other person?	3	_X_				
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		_X_			
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		_X_			
6	Does the organization have members or stockholders?	6_		<u>X</u> _			
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the						
	governing body?	7a		<u> </u>			
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		<u>X</u>			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year						
	by the following:						
а	The governing body?	<u>8a</u>	X				
b	Each committee with authority to act on behalf of the governing body?	8b	X				
9a	Does the organization have local chapters, branches, or affiliates?	9a		<u>X</u>			
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates,						
	and branches to ensure their operations are consistent with those of the organization?						
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must						
	describe in Schedule O the process, if any, the organization uses to review the Form 990						
11	, , , , , , , , , , , , , , , , , , , ,						
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		<u> X</u>			
Sec	tion B. Policies						
			Yes	No			
	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х				
b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise						
	to conflicts?	12b	X				
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		١ ,,				
40	In Schedule O how this is done	12c	X				
13	Does the organization have a written whistleblower policy?	13	Х	37			
14	Does the organization have a written document retention and destruction policy?	14		<u>X</u>			
15	Did the process for determining compensation of the following persons include a review and approval by independent						
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision		١,,				
a	The organization's CEO, Executive Director, or top management official?	15a	Х	37			
b	Other officers or key employees of the organization?	15b		<u>X</u>			
16-	Describe the process in Schedule O (see instructions)						
iva	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	40-		v			
h.	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation	16a		<u>X</u> _			
b							
	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's	406					
Sec	exempt status with respect to such arrangements? tion C. Disclosure	16b					
17	List the states with which a copy of this Form 990 is required to be filed NONE						
	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available	for					
18	public inspection. Indicate how you make these available. Check all that apply.	101					
	Own website Another's website X Upon request						
10		nd f	noin!				
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, a	na fina	ırıcıaı				
20	statements available to the public State the name, physical address, and telephone number of the person who possesses the books and records of the organiza	tion ►					
20	LISA STEWART - (202)861-8240	uon 🏓					
	1320 19TH STREET, NW, NO. 400, WASHINGTON, DC 20036						
83200	3	Form	990 (20087			

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- 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 the organization did not co	(B)	(C)				(D)	(E)	(F)		
Name and Title	Average	 -	Position (check all that apply)					Reportable	Reportable	Estimated
	hours per	⊢∸-			ан шасарріу)		iy) I	compensation from	compensation from related	amount of other
	week	drecto						the	organizations	compensation
		10 92	stee			nsate		organization (W-2/1099 MISC)	(W-2/1099-MISC)	from the
		al trus	nal tr		loyee	g a		(00-271099101130)		organization and related
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
KATHY ISAACSON			-							
CHAIRPERSON	2.00	X		X		\perp	L	0.	0.	0.
GWENDOLYN DUNGY				l		Ì				
BOARD MEMBER	2.00	X		_			L	0.	0.	0.
SANDRA ESPADA		ŀ								
BOARD MEMBER	2.00	X	_	ļ			<u> </u>	0.	0.	0.
AUGIE GALLEGO									_	_
BOARD MEMBER	2.00	X	╄					0.	0.	0.
CATHERINE MILTON										
BOARD MEMBER	2.00	X	┼	 		_	_	0.	0.	0.
LAURA PERNA	0 00								_	•
BOARD MEMBER	2.00	X	-	\vdash		-		0.	0.	0.
RICHARD STAUFENBERGER BOARD MEMBER	2.00	٠,						0.	0.	•
GREGORY WINFIELD	2.00	 ^	+	\vdash				0.	0.	0.
BOARD MEMBER	2.00	v		`	1			0.	0.	0.
TOM PARKER	2.00	^	+	\vdash	\vdash	H		- 0.		<u>.</u>
PRESIDENT 01/08-06/08	40.00			x				29,514.	0.	0.
MICHELLE COOPER	10.00			**		1		25,511.		
PRESIDENT 07/08-12/08	40.00			X			1	37,738.	0.	4,637.
LISA STEWART										
FINANCE MANAGER	40.00		1	X				59,181.	0.	5,268.
ALISA CUNNINGHAM										
V.P. RESEARCH & PROGRAMS	40.00			X				98,156.	0.	6,311.
										-
	: I									
						<u> </u>	<u> </u>			
	, ,	<u> </u>	1	<u> </u>		1	<u> </u>		_	
		<u> </u>	_	1	<u> </u>	1	<u> </u>			
			1				1			
	<u></u>	<u>L</u> _	<u></u>		<u> </u>	<u>L</u>	<u> </u>		l	

832007 12-18-08

Form 990 (2008)

832008 12-18-08

	1 990 (HIGHER	EDUCATION _	POLICY	<u>52-1818</u>	907 Page 9
Pa	rt VII	I Statement of Rever	nue					
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
윤활	1 a	Federated campaigns	1a					
Ē	b	Membership dues	1b					
s, g	С	Fundraising events	1c					
a ji	d	Related organizations	1d					
S.E	е	Government grants (contribut	tions) <u>1e 1</u>	31,391.				
e s	f	All other contributions, gifts, gran	its, and					
Contributions, gifts, grants and other similar amounts		similar amounts not included abo	ve 1f	7,229,498.				
gg	g	Noncash contributions included in lines	s 1a-1f \$					
<u>0</u> <u>6</u>	_ <u>_h</u>	Total. Add lines 1a-1f		<u> </u>	7360889.			
				Business Code				
e e	2 a	SUMMER ACADEMY		900099	53,798.	53,798.		
e S	b							
n S	С							
e a	d							
Program Service Revenue	е							
~	f	All other program service reve	enue		F 2 F 2 0			
\rightarrow		Total. Add lines 2a-2f		<u> </u>	53,798.			
	3	Investment income (including	dividends, inter	est, and	12 020			12 020
		other similar amounts)			13,820.			13,820.
-	4	Income from investment of ta	proceeds					
	5	Royalties	() Dool	(v) Damand				
	<u> </u>	Oznas Banta	(i) Real	(II) Personal				
	-	Gross Rents						
		Less rental expenses Rental income or (loss)		 				
		Net rental income or (loss)	L					
		Gross amount from sales of	(ı) Securities	(ii) Other				
	ı a	assets other than inventory	(i) Gecurities	(ii) Other				
Ì	h	Less cost or other basis						
1	-	and sales expenses						
	c	Gain or (loss)						
		Net gain or (loss)		>		1		
اما		Gross income from fundraisin	ng events (not					
ξ	-	including \$	of					
e e		contributions reported on line	tc) See	-				
Other Revenue		Part IV, line 18	а					
₹	b	Less direct expenses	b					
١	С	Net income or (loss) from fun-	draising events					
	9 a	Gross income from gaming a	ctivities See					
		Part IV, line 19	а					
	b	Less direct expenses	b					
l	С	Net income or (loss) from gan	ning activities					
	10 a	Gross sales of inventory, less	returns					
		and allowances	а	·				
		Less. cost of goods sold	b	·				
ļ	<u>C</u>	Net income or (loss) from sale	•	<u> </u>				
ļ		Miscellaneous Revenu		Business Code		16 505		
		REVENUE REIMBUR	KSMENT	900099	16,707.			
		MISCELLANEOUS		900099	6,480.	6,480.		
	C							
	d	All other revenue			23,187.	-		
		Total. Add lines 11a-11d			7451694.		0.	13,820.
83200	12	Total Revenue. Add lines 1h, 2g, 3,	. 4, 5, 6d, /d, 8c, 9c, 1	ioc, and 11e	1 471074.	10,303.	<u></u>	Form 990 (2008)

Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must compl not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	240,805.	212,687.	28,118.	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	525,593.	501,737.	23,856.	
8	Pension plan contributions (include section 401(k)		•	•	
	and section 403(b) employer contributions)	7,267.		7,267.	
9	Other employee benefits	124,121.		124,121.	
10	Payroll taxes	75,927.		75,927.	
11	Fees for services (non-employees)				
а	Management				
b	Legal				
С	Accounting	43,279.		43,279.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	503,397.	494,732.	8,665.	
12	Advertising and promotion				
13	Office expenses	389,869.	282,514.	107,355.	
14	Information technology	59,263.		59,263.	
15	Royalties				
16	Occupancy	157,544.		157,544.	
17	Travel	487,145.	467,606.	19,539.	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	99,241.	93,784.	5,457.	
20	Interest				,
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	19,498.		19,498.	
23	Insurance	13,403.		13,403.	
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)		-		
а	MISCELLANEOUS EXPENSES	58,144.	500.	57,644.	
b	SUBSCRIPTIONS & DUES	233.	93.	140.	
С	G&A ALLOCATION	0.	498,863.	-498,863.	
d					
е					
f	All other expenses				
25_	Total functional expenses. Add lines 1 through 24f	2,804,729.	2,552,516.	252,213.	0
26	Joint Costs. Check here 🕨 🔲 ıf following				
	SOP 98-2. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation				

832010 12-18-08

Form **990** (2008)

Form Par		2008) INSTITUTE FOR Balance Sheet	HIGHER EDUCATION	POLICY	52-18	<u> 18907</u>	Pa	ge 1		
га		Data Noe Officet		(A)		(B)				
				Beginning of year		End of				
	1	Cash - non-interest-bearing		490.			9,4			
	2	Savings and temporary cash investments	581,653.		1,49					
	3	Pledges and grants receivable, net		403,090.		30	6,8	37		
		4 Accounts receivable, net 66,317. 4								
	5	Receivables from current and former officers, o		_						
	_	employees, or other related parties Complete		5						
	6	Receivables from other disqualified persons (as								
	•	4958(f)(1)) and persons described in section 49	558(C)(3)(B) Complete							
,,	7	Part II of Schedule L Notes and loans receivable, net			6					
Assets	7	Inventories for sale or use			7			-		
As	8 9	Prepaid expenses and deferred charges		56,928.	8		2,6	21		
		Land, buildings, and equipment cost basis	10a 176,372.	30,320.	9	4	<u> </u>	<u> </u>		
		Less accumulated depreciation Complete	10a 170,372.							
	b	Part VI of Schedule D	10ь 147,137.	46,453.	10c	2	9,2	35		
	11	Investments - publicly traded securities	147,157.	281,201.	111	3,89				
	12	Investments - other securities See Part IV, line	11	201,201.	12	3,09	0,0	00		
	13	Investments - program-related See Part IV, line			13					
	14	Intangible assets			14					
	15	Other assets See Part IV, line 11		7,770.		1	0,8	99		
	16	Total assets. Add lines 1 through 15 (must equ	1,443,902.		5,78					
	17	Accounts payable and accrued expenses	sar into 04)	451,586.			$\frac{3}{1}, \frac{3}{8}$			
	18	Grants payable	131,300.	18		<u>. , o</u>	2 2			
	19	Deferred revenue	18,136.	+	3	9,0	49			
	20	Tax-exempt bond liabilities	10/1300	20		<i>,</i> 0	1,			
S	21	Escrow account liability Complete Part IV of S	chedule D		21					
itie	22	Payables to current and former officers, director								
Liabilities		highest compensated employees, and disquali								
Ë		of Schedule L	·		22					
	23	Secured mortgages and notes payable to unre	lated third parties		23					
	24	Unsecured notes and loans payable	•		24					
	25	Other liabilities Complete Part X of Schedule D)	73,162.	 	6	7,3	97		
	26	Total liabilities. Add lines 17 through 25		542,884.			8,2			
		Organizations that follow SFAS 117, check it	nere X and complete							
S		lines 27 through 29, and lines 33 and 34.	·	_						
Š	27	Unrestricted net assets		-862,145.	27	-39	3,8	75		
Sala	28	Temporarily restricted net assets		1,763,163.		5,94	2,2	03		
ğ	29	Permanently restricted net assets			29					
Ē		Organizations that do not follow SFAS 117,	check here 🕨 🔲 and							
Net Assets or Fund Balances		complete lines 30 through 34.								
ets	30	Capital stock or trust principal, or current fund	3		30					
Ass	31	Paid-in or capital surplus, or land, building, or e	quipment fund		31					
et/	32	Retained earnings, endowment, accumulated i	ncome, or other funds		32					
z	33	Total net assets or fund balances		901,018.	33	5,54	<u>8,3</u>	28		
	34	Total liabilities and net assets/fund balances		1,443,902.	34	5,78	6,6	03		
Pa	t XI	Financial Statements and Reportin	g			1	Yes	No		
1	Acco	ounting method used to prepare the Form 990	Cash X Accrual	Other			163	140		
2а						2a		X		
b						2b	Х	<u> </u>		
	c if "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,									
_	review, or compilation of its financial statements and selection of an independent accountant?						X			
За		result of a federal award, was the organization r			gle Audıt	2c				
Act and OMB Circular A-133?								X		

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Form **990** (2008)

b If "Yes," did the organization undergo the required audit or audits?

SCHEDULE A

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

Name of	he organizat	ion						E	mployer ic	dentificati	on nu	mber
-		INSTITU	TE FOR HIGHE	ER EDU	CATIO	N POL	ICY		52-1818907			
Part I	Reason	for Public Char	ity Status (All organiz	zations mu	st complet	te this par	t) (see ins	tructions)				
L	Ization is not a A church, co A school des A hospital or A medical res city, and stat An organizat section 170 A federal, sta An organizat	a private foundation invention of churches cribed in section 17 a cooperative hospi search organization of the ion operated for the (b)(1)(A)(iv). (Complete, or local government)	because it is (Please ches, or association of chur (O(b)(1)(A)(ii). (Attach Sotal service organization operated in conjunction benefit of a college or under Part II) ent or governmental unicious a substantial part	neck only of the chest described with a hoseniversity of the chest described with described with described the chest described with described the chest described with the	one organization or organization section or organization	zation) ction 170 170(b)(1) ribed in se	(b)(1)(A)(i) (A)(iii). (At ection 170 a governi). tach Sche ((b)(1)(A)(ı mental un	edule H) II). Enter th	in in		
8	A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) 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 the Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions) 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 III - Other								tment 75 or			
f	If the organiz		ten determination from						, , , ,		.,,,	
g h	(i) A perso the gove (ii) A family (iii) A 35% of	in who directly or ind erning body of the si member of a persor controlled entity of a	organization accepted an irrectly controls, either all upported organization? In described in (i) above? person described in (i) a about the organizations	lone or tog or (II) above	ether with	persons o				11g(ı) 11g(ıi) 11g(ııi)		No
	organization 6				(iv) Is the organization in col. (i) listed in your organization in col. governing document? (i) of your support? (i) organization in col.					, ,	(vii) Amount of support	
			(see instructions))	Yes	No	Yes	No	Yes	No			
						,						
Total LHA For F	Privacy Act ar	nd Paperwork Redu	ction Act Notice, see t	he Instruc	etions for F	Form 990.		Schedu	le A (Form	990 or 99	90-EZ)	2008

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Schedule A (Form 990 or 990-EZ) 2008 INSTITUTE FOR HIGHER EDUCATION POLICY 52-1818907 Page 2

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

(Complete only i	f you checked	the hov on l	ina 5 7	or 8 of Part I.)
(COMPlete of ity i	i vou checkeu	ine box on	III IE 3. 7	. UI O UI Pail II

Sec	ction A. Public Support						
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and			\neg			
	membership fees received (Do not			•			
	include any "unusual grants ")	786,210.	3,825,425,	1,910,177.	3,068,983,	7,360,889.	16,951,684,
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to	İ					
	the organization without charge						
4	Total. Add lines 1 - 3	786,210.	3,825,425,	1,910,177	3,068,983.	7,360,889.	16,951,684.
5	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)						10,407,408,
	Public Support. Subtract line 5 from line 4		<u> </u>				6 544 276
Sec	ction B. Total Support						
	endar year (or fiscal year beginning in)		(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7	Amounts from line 4	786,210.	3,825,425.	1,910,177.	3,068,983,	7,360,889.	16,951,684.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties			į	,		
	and income from similar sources	10,188.	24,693.	31,962.	26,189.	13,820.	106,852.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part IV)	8,000.	9,660.	46,614.	3,010.	6,480.	73,764.
11	Total support. Add lines 7 through 10						17,132,300.
12	Gross receipts from related activities,	etc (see instruction	ons)			12	404,811.
13	First five years. If the Form 990 is for	r the organization's	first, second, third	d, fourth, or fifth ta	x year as a section	n 501(c)(3)	
	organization, check this box and stor	here					
Sec	ction C. Computation of Publ	ic Support Per	rcentage				
	Public support percentage for 2008 (•	olumn (f))		14	38.20 %
15	5 Public support percentage from 2007 Schedule A, Part IV-A, line 26f						
16a	6a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and						
	stop here. The organization qualifies as a publicly supported organization ▶ X						
b	b 33 1/3% support test - 2007. 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 stop here. The organization qualifies as a publicly supported organization						
17a	7a 10% -facts-and-circumstances test - 2008. 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 stop here. Explain in Part IV how the organization						
	meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.						
b	10% -facts-and-circumstances tes	_				-	
	more, and if the organization meets the	ne "facts-and-circui	mstances" test, ch	eck this box and s	stop here. Explain	in Part IV how the	•
	organization meets the "facts-and-circ	cumstances" test	The organization of	jualifies as a public	ly supported orga	anızatıon	▶∐
18	Private foundation. If the organization	on did not check a l	box on line 13, 16a	a, 16b, 17a, or 17b	, check this box a	nd see instruction	<u>s</u> ▶∐
					Sche	dule A (Form 990	or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section A 509(a)(2) (complete only if you checked the box on line 5 of Part I Section A. Public Support	Section A. Public Support Calendra year (or fiscal year beginning m) (a) 2004 (b) 2005 (c) 2006 (d) 2007 (e) 2008 (f) Total 1. Gifts, grants, contributions, and membership free received (D not include any "unusual grants") 2. Gross recepts from admission or the company of the contribution of the company of the contribution of the company of the c	Sch	edule A (Form 990 or 990-EZ) 2008	Draminations	Described in	Section FOO(s	\(O\)	 	Page 3
Calendar year (in fixed lystar beginning in) 1 GRIs, grants, contributions, and another contributions of the contributions of the contribution of	Calendar year (or fiscal year beginning in) (a) 2004 (b) 2005 (c) 2006 (d) 2007 (e) 2008 (f) Total or other processing to the processing of the processing o	Pa	tion A Dublic Support	organizations	Described in	Section 509(a	(Complete only	rif you checked the b	ox on line 9 of Part I.
1 Gifs, grants, contributions, and mombership fees received (0 not include any "unusual grants") 2 Gross receipts from advantage and the programment of stavewership the programment of stavewership the purpose of stave and the programment of stavewership the purpose of stave and the programment of stavewership the purpose of stave and the programment of stavewership the purpose of stave and the programment of stavewership the purpose of stave and the programment of stavewership the purpose of stave and the programment of	1 Grits, grants, contributions, and membership fees received (Do not include any "unusual grants") 2 Gross receipts from admissions, merchandise sold or services performed, or facilities for admissions, merchandise sold or services performed, or facilities on any activity that is related to the organization's tax exempt purpose 3 Gross receipts from activities that are not an unrelated trade or business under section 513 4 Tax revicuses level for the organization's benefit and other paid to or expended on its behalf 5 5 The value of services or facilities furnished by a governmental unit to the organization without charge 6 6 Total. Add intel 1-5 7 a Amounts included on lines 1, 2, and 3 received from disqualitied prizons between the presence of the form disqualitied prizons between the presence of the form disqualitied prizons in the control of the programment of the progra						T	1	
membership fees received (10 not include any "unusual grants") 2. Gross receipts from admissions performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose of Gross receipts from activities that are not an unrelated trade or business under section 513 4. Tax revenues leved for the organization's benefit and either paid to or expended on its behalf 5. The value of services or facilities furnished by a governmental unit to the organization without change of Total, Add lines 1 - 5. 7a. Amounts included on lines 1, 2, and 3 received from disqualified persons b Amounts included on lines 1, 2, and 3 received from disqualified persons b Amounts included on lines 2 and 3 reserved from disqualified persons b Amounts included on lines 2 and 3 reserved from disqualified persons b Amounts included on lines 2 and 3 reserved from disqualified persons b Amounts included on lines 2 and 3 reserved from disqualified persons b Amounts included on lines 3 and 3 received from disqualified persons b Amounts included on lines 3 and 3 received from disqualified persons b Amounts included on lines 3 and 3 received from disqualified persons b Amounts included on lines 3 and 3 received from disqualified persons b Amounts included on lines 3 and 3 received from disqualified persons b Amounts from line 6 and 3 received from Support (sample) (a) 2004 (b) 2005 (c) 2006 (d) 2007 (e) 2008 (f) Total 3 public support for lines and income from lines 6 and 10 h Institute of the state of the state of lines 3 received on securized passes income (lies section 511 laxes) from businesses acquired after fine from unrelated business activities not included in line 10b, regularly cared on a received from 2007 Schedule A, Part IVA, line 27h (south, or frifth tax year as a section 501(c)(3) organization, check this box and stop here 2008 (line 8 column fig divided by line 13, column (f) 17 lines 5 fig. 3 3 173% support percentage for 2008 (line 10c, column (f) divided by line 13, column (f) 17 linestment	membership fees received (IDo not include any "unusual grants") 2 Gross receipts from advisions, marchanders sold or services performed, or facilities furnished in any activity that is related to the organization's bary that is related to the organization's tax exempt purpose of the performed			(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
neducted any "unusual grants" Gross recepts from admissions machined sold or services performed, or facilities furnished in any activity that is related to the organizations has exempt purpose Gross recepts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without change Tatal. Add lines 1 - 5 Ta Amounts included on lines 1, 2, and 3 received from disqualified persons Dimensional control of the second o	include any "unusual grants"	1							
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Section C. Computation of Public Support Percentage 15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) 16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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	Section C. Computation of Public Support Percentage 15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) 16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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 - 2007. 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 Incomplete the column of the column		•	J	,,	.,	,		▶□
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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	16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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 - 2007. 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	Sec		ic Support Pe	rcentage				<u>, — </u>
Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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	Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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 - 2007. 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	15	Public support percentage for 2008 (line 8, column (f) d	ivided by line 13,	column (f))		15	%
17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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	Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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 - 2007. 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	16	Public support percentage from 2007	Schedule A, Part	IV-A, line 27g	\ <i>''</i>			
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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	18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 19a 33 1/3% support tests - 2008. 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 - 2007. 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								
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19a 33 1/3% support tests - 2008. 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	19a 33 1/3% support tests - 2008. 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 - 2007. 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								
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	line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	b				-			and
	The state of the s	20			-			=	

Schedule A (Form 990 or 990-EZ) 2008

Schedule D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that

OMB No 1545-0047 Open to Public Inspection

Name of the organization

answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Employer identification number

Pai		ed Funds or Other Similar Fund	s or Acco	unts. Complete if the			
	organization answered "Yes" to Form 990, Part IV, line						
		(a) Donor advised funds	(b) Fu	nds and other accounts			
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 advi	sed funds	-			
	are the organization's property, subject to the organization's	exclusive legal control?		Yes No			
6	Did the organization inform all grantees, donors, and donor a	advisors in writing that grant funds may b	e used only				
	for charitable purposes and not for the benefit of the donor of		-	? Yes No			
Pai	t II Conservation Easements. Complete if the org	ganization answered "Yes" to Form 990,	Part IV, line 7				
1	Purpose(s) of conservation easements held by the organizat						
	Preservation of land for public use (e.g., recreation or p	——————————————————————————————————————	istorically imp	ortant land area			
	Protection of natural habitat	Preservation of certi					
	Preservation of open space						
2	Complete lines 2a-2d if the organization held a qualified cons	servation contribution in the form of a co-	nservation ea	sement on the last day			
_	of the tax year	on valien commodition in the form of a con	nocivation ca	someth of the last day			
	or the tax year			Held at the End of the Year			
а	Total number of conservation easements		2a	Tield at the Lild of the Teal			
b	Total acreage restricted by conservation easements		2b				
C	Number of conservation easements on a certified historic str	ructure included in (a)	20 2c				
d	Number of conservation easements included in (c) acquired	• •	2d				
3	Number of conservation easements modified, transferred, re			n during the tayable			
3	year	neased, extinguished, or terminated by the	ie organizatio	If during the taxable			
4	Number of states where property subject to conservation ea	sement is located					
5	Does the organization have a written policy regarding the per		and				
•	enforcement of the conservation easements it holds?	node monitoring, inspection, violations, a	and	Yes No			
6	Staff or volunteer hours devoted to monitoring, inspecting, a	and enforcing easements during the year		Tes No			
7	Amount of expenses incurred in monitoring, inspecting, and						
8	Does each conservation easement reported on line 2(d) above						
0	and section 170(h)(4)(B)(ii)?	ve satisfy the requirements of section 17	0(1)(4)(6)(1)	Yes No			
9		ion accoments in its revenue and expens	o statement				
9	- · · · · · · · · · · · · · · · · · · ·	In Part XIV, 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	mon s imanciai statements that describes	s tile Organiza	tion's accounting for			
Pai	rt III Organizations Maintaining Collections o	f Art Historical Treasures or (Other Simi	lar Assets			
	Complete if the organization answered "Yes" to Form			iai Addeta.			
	complete it the organization and noted that to the control of	000,1 01114, 1110 0					
4.	If the erganization elected, as permitted under CEAC 116, no		halaaaa ahaa.				
ıa	If the organization elected, as permitted under SFAS 116, no						
	treasures, or other similar assets held for public exhibition, e	·	ublic service,	provide, in Part XIV, the text of			
	the footnote to its financial statements that describes these						
b	If the organization elected, as permitted under SFAS 116, 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 tre	easures, or other similar assets for financi	ial gain, provid	de			
	the following amounts required to be reported under SFAS 1	16 relating to these items					
а	Revenues included in Form 990, Part VIII, line 1		•	\$			
b	Assets included in Form 990, Part X		•	\$			
LHA	For Privacy Act and Paperwork Reduction Act Notice, see	e the Instructions for Form 990.		Schedule D (Form 990) 2008			

	E FOR HIG								Page 2
Part III Organizations Maintaining Co	· · · · · · · · · · · · · · · · · · ·								
3 Using the organization's accession and other that apply)	records, check any	y of the f	following tha	ıt are a sıgnı	ficant use	e of its coll	ection ite	ms (checl	(all
a Public exhibition	c	ı 🗀	Loan or exc	hange progr	rams				
b Scholarly research	e		Other						
c Preservation for future generations								· ·	
4 Provide a description of the organization's co	llections and explai	n how th	nev further t	he organizat	ion's exe	emot nuroc	se in Par	ł XIV	
5 During the year, did the organization solicit or							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
to be sold to raise funds rather than to be ma					101 01111111	450010		Yes	□ No
Part IV Trust, Escrow and Custodial					ered "Ye	s" to Form	990 Par		
reported an amount on Form 990, Part		. Comp	icte ii organi	ization answ	cica ic	3 (0 / 0,11	1 000, 1 ai	t iv, iiie o	, 01
1a Is the organization an agent, trustee, custodia	••	diany for	contribution	e or other a	esate not	tincluded			
on Form 990, Part X?	and other intermet	Jiai y 101	COMMIDATION	is or other a	22612 1101	included	Г	Yes	□ No
	and complete the fe	llownog	tabla				ـــــا	_ res	NO
b If "Yes," explain the arrangement in Part XIV a	ina complete the it	ollowing	lable					A	
- Decision belongs						1.1		Amount	
c Beginning balance						1c			
d Additions during the year						1d			
e Distributions during the year						1e			
f Ending balance						1f		٦	
2a Did the organization include an amount on Fo	rm 990, Part X, line	217						」 Yes	L No
b If "Yes," explain the arrangement in Part XIV.									
Part V Endowment Funds. Complete if									
-	(a) Current year	(b) F	rior year	(c) Two yea	ars back	(d) Three y	ears back	(e) Four	<u>years back</u>
1a Beginning of year balance									
b Contributions	· · · · · · · · · · · · · · · · · · ·								
c Investment earnings or losses									
d Grants or scholarships									
e Other expenditures for facilities									
and programs			·						
f Administrative expenses									
g End of year balance		<u> </u>		<u> </u>					
2 Provide the estimated percentage of the year	end balance held a	as							
a Board designated or quasi-endowment		%							
b Permanent endowment ►	%								
c Term endowment >	6								
3a Are there endowment funds not in the posses	sion of the organiz	ation tha	at are held a	ind administ	ered for t	the organiz	ation	_	
by									Yes No
(i) unrelated organizations								3a(i)	
(ii) related organizations								3a(iı)	
b If "Yes" to 3a(II), are the related organizations	listed as required of	on Sche	dule R?					3b	
4 Describe in Part XIV the intended uses of the	organization's end	owment	funds						
Part VI Investments - Land, Building	s, and Equipm	ent. Se	ee Form 990	, Part X, line	10				
Description of investment	(a) Cost or o			or other (other)	(c) [Depreciatio	n	(d) Book	value
1a Land		· · · · · · · · · · · · · · · · · · ·							
b Buildings								,,	
c Leasehold improvements	-		3	3,723.		24,4	74.	- 0	,249.
d Equipment		· · · · · · · · · · · · · · · · · · ·		2,649.		$\frac{24,4}{122,6}$			986.
e Other		· · · · · · · · · · · · · · · · · · ·							<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
Total. Add lines 1a-1e (Column (d) should equal Fo.	rm 990, Part X, colu	umn (B),	line 10(c))					29	,235.

Schedule D (Form 990) 2008

832053 12-23-08

	dule D (Form 990) 2008 INSTITUTE FOR HIGHER EDUCA			52-	1818907	_ Page 4
Pai	t XI Reconciliation of Change in Net Assets from Form 990 to	Financial Stat	tements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)		1		<u>7,451</u>	
2	Total expenses (Form 990, Part IX, column (A), line 25)		2		2,804	
3	Excess or (deficit) for the year Subtract line 2 from line 1		3		4,646	
4	Net unrealized gains (losses) on investments		4			<u> 345.</u>
5	Donated services and use of facilities		5			
6	Investment expenses		6			
7	Prior period adjustments		7		·—- <u>-</u>	
8	Other (Describe in Part XIV)		8			
9	Total adjustments (net) Add lines 4-8		9			345.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9		10		4,647	,310.
Par	t XII Reconciliation of Revenue per Audited Financial Stateme	ents With Reve	nue per F	Return	<u> </u>	
1	Total revenue, gains, and other support per audited financial statements			1	7,505	<u>,486.</u>
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12					
а	Net unrealized gains on investments	2a	345.			
b	Donated services and use of facilities	2b	70,154.]		
С	Recoveries of prior year grants	2c		1		
	Other (Describe in Part XIV)	2d		1		
	Add lines 2a through 2d			2e	70	,499.
3	Subtract line 2e from line 1			3	7,434	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				.,	,
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIV)		16,707.	1		
	Add lines 4a and 4b			4c	16	,707.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)			5	7,451	
	t XIII Reconciliation of Expenses per Audited Financial Statem	ents With Exp	enses per	1		70020
1	Total expenses and losses per audited financial statements		· · · · · ·	1	2,858	.176.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25					<u>, </u>
a	Donated services and use of facilities	2a 5	70,154.			
a b	Prior year adjustments	2b	0,151.	1		
	Losses reported on Form 990, Part IX, line 25	2c		1		
C	•	2d		1 1		
d	Other (Describe in Part XIV)	20		1	70	,154.
	Add lines 2a through 2d			2e	2,788	
3	Subtract line 2e from line 1			3	4,700	,044.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1	1.1				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		-		
	Other (Describe in Part XIV)	4b	L6,707.	4 1	1.6	707
С	Add lines 4a and 4b			4c		<u>,707.</u>
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	- -		5	2,804	<u>,729.</u>
	t XIV Supplemental Information					
	olete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part I rt XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b	II, lines 1a and 4, P	art IV, lines 1	b and 2	2b, Part V, line	4; Part
<u>PA</u> I	RT XII, LINE 4B - OTHER ADJUSTMENTS:	· · · · · · · · · · · · · · · · · · ·				
REV	<u>'ENUE REIMBURSEMENT REPORTED AS NEGATIVE E</u>	XPENSE ON				
FIL	NANCIAL STATEMENTS AND REPORTED AS INCOME	ON FORM 99	90			
			<u> </u>			
PAI	RT XIII, LINE 4B - OTHER ADJUSTMENTS:					
REV	VENUE REIMBURSEMENT REPORTED AS NEGATIVE E	XPENSE ON				
тт	NANCIAL STATEMENTS AND REPORTED AS INCOME	ON FORM 90	90			
		vai a Villa J.		Sched	ule D (Form 9	90) 2008

20

SCHEDULE O (Form 990)

Supplemental Information to Form 990

Department of the Treasury Internal Revenue Service

➤ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

2008
Open to Public Inspection

Name of the organization

INSTITUTE FOR HIGHER EDUCATION POLICY

Employer identification number 52-1818907

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
SOCIAL DEVELOPMENT.
FORM 990, PART VI, SECTION A, LINE 3: DURING THE EARLY PART OF 2008, IHEP
DID NOT HAVE AN EMPLOYEE SERVING AS PRESIDENT. UNTIL A REPLACEMENT WAS
HIRED, THE BOARD RETAINED AN INDEPENDENT CONTRACTOR TO PERFORM THOSE
DUTIES.
FORM 990, PART VI, SECTION A, LINE 10: THE DRAFT 990 WAS PREPARED BY THE
OUTSIDE ACCOUNTANT. IT WAS THEN REVIEWED BY SENIOR STAFF AND THE IHEP AUDIT
COMMITTEE. A COPY OF THE 990 FORM WAS PROVIDED TO ALL BOARD MEMBERS PRIOR
TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C: EACH BOARD MEMBER MUST ANNUALLY
DISCLOSE CONFLICTS OR POTENTIAL CONFLICTS OF INTEREST. IF A CONFLICT OR
POTENTIAL CONFLICT ARISES, THE BOARD CHAIR WOULD DETERMINE HOW TO RESOLVE
IN THE BEST INTERESTS OF THE ORGANIZATION.
FORM 990, PART VI, SECTION B, LINE 15: THE MANAGEMENT DEVELOPMENT AND
COMPENSATION COMMITTEE (MDC) MUTUALLY ESTABLISHES PERFORMANCE GOALS AND
OBJECTIVES CONDUCTED AT YEAR-END AND WILL REVIEW AND EVALUATE THESE
(MEASUREABLE) PERFORMANCE GOALS. APPROPRIATE COMPENSATION, BASED ON
INFORMAL COMPARISON OF LIKE ORGANIZATIONS, IS DETERMINED AND RECOMMENDED BY
THE MDC COMMITTEE.

FORM 990, PART VI, SECTION C, LINE 19: IHEP MAKES ALL PUBLIC INFORMATION

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

Schedule O (Form 990) 2008

832211 12-18-08

SCHEDULE O

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

➤ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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AVAILABE THROUGH DIRECT REQUESTS.	
FORM 990, PART VI, LINE 14	
DOCUMENT RETENTION AND DESTRUCTION POLICY	
THE INSTITUTE FOR HIGHER EDUCATION POLICY DID NOT HAVE A	WRITTEN
DOCUMENT RETENTION AND DESTRUCTION POLICY IN 2008. HOWEV	ER, A POLICY
WAS ADOPTED IN 2009.	