

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

# Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

**A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019**

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

**C** Name of organization  
INSTITUTE FOR HIGHER EDUCATION POLICY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
1825 K STREET NW NO 720

City or town, state or province, country, and ZIP or foreign postal code  
WASHINGTON, DC 20006

**D** Employer identification number  
52-1818907

**E** Telephone number  
(202) 861-8223

**G** Gross receipts \$ 1,975,662

**F** Name and address of principal officer:  
MICHELLE ASHA COOPER  
1825 K STREET NW NO 720  
WASHINGTON, DC 20006

**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.IHEP.ORG

**H(c)** Group exemption number ▶

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

**L** Year of formation: 1993

**M** State of legal domicile: DC

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
SEE PART III, LINE 1.

**2** Check this box  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)	3	11
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4	11
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	32
<b>6</b> Total number of volunteers (estimate if necessary)	6	12
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 39	7b	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	5,141,819	1,917,772
<b>9</b> Program service revenue (Part VIII, line 2g)	85,000	0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	49,157	52,949
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,751	4,941
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,277,727	1,975,662
<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)	1,755,931	2,206,489
<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) ▶ 12,704		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,260,870	2,935,251
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,016,801	5,141,740
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	1,260,926	-3,166,078
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	13,759,984	10,672,669
<b>21</b> Total liabilities (Part X, line 26)	444,583	523,346
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	13,315,401	10,149,323

**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: \*\*\*\*\*  
Date: 2020-11-09  
MICHELLE ASHA COOPER PRESIDENT  
Type or print name and title

**Paid Preparer Use Only**  
Print/Type preparer's name: Preparer's signature: Date: Check  if self-employed PTIN: P00288314  
Firm's name ▶ GELMAN ROSENBERG & FREEDMAN Firm's EIN ▶ 52-1392008  
Firm's address ▶ 4550 MONTGOMERY AVE SUITE 800N Phone no. (301) 951-9090  
BETHESDA, MD 208142930

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

**1** Briefly describe the organization's mission:

THE INSTITUTE FOR HIGHER EDUCATION POLICY IS COMMITTED TO IMPROVING COLLEGE ACCESS AND SUCCESS IN HIGHER EDUCATION FOR ALL STUDENTS - WITH A SPECIAL FOCUS ON UNDERSERVED POPULATIONS - BY PROVIDING TIMELY RESEARCH TO INFORM PUBLIC POLICY DECISIONS.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ 741,220 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4b** (Code: ) (Expenses \$ 710,759 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4c** (Code: ) (Expenses \$ 629,295 including grants of \$ ) (Revenue \$ )  
See Additional Data

See Additional Data Table

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ 2,706,363 including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 4,787,637

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question/Description, Yes, No. Rows 22-38 covering various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question/Description, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Main form area containing questions 2a through 16, including sub-questions like 2b, 3a, 3b, 4a, 4b, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b, 15, and 16. Each question is followed by a grid for 'Yes', 'No', or numerical answers.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (11), 1b (11), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

**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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROB ANDERSON CHAIR	1.00	X		X			0	0	0	
(2) LANDE AJOSE VICE-CHAIR (UNTIL 1/2019)	1.00	X		X			0	0	0	
(3) JACOB FRAIRE VICE-CHAIR (FROM 1/2019)	1.00	X		X			0	0	0	
(4) CHARLENE M DUKES SECRETARY	1.00	X		X			0	0	0	
(5) DAREN BRISCOE BOARD MEMBER	1.00	X					0	0	0	
(6) KRISTIN HULTQUIST BOARD MEMBER	1.00	X					0	0	0	
(7) LAURA CRONIN BOARD MEMBER	1.00	X					0	0	0	
(8) JOSE LUIS CRUZ BOARD MEMBER	1.00	X					0	0	0	
(9) STELLA M FLORES BOARD MEMBER	1.00	X					0	0	0	
(10) VICTOR KUO BOARD MEMBER	1.00	X					0	0	0	
(11) ERICKA MILLER BOARD MEMBER	1.00	X					0	0	0	
(12) CHERLY A OLDHAM BOARD MEMBER	1.00	X					0	0	0	
(13) MICHELLE ASHA COOPER PRESIDENT	40.00			X			250,155	0	22,816	
(14) JULIE AJINKYA VP OF APPLIED RESEARCH	40.00			X			152,719	0	25,575	
(15) MAMIE VOIGHT VP OF POLICY RESEARCH	40.00			X			152,171	0	25,573	
(16) LACEY LEEGWATER VP OF PLANNING & OPERATIONS	32.00			X			121,952	0	6,058	
(17) TOLA FADEYI DIR OF FINANCE/TREASURER	40.00			X			130,279	0	22,868	





**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	1,917,772		
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$ . . . . .	<b>1g</b>			
	<b>h Total.</b> Add lines 1a-1f . . . . .		1,917,772		

<b>Program Service Revenue</b>			(A)	(B)	(C)	(D)
		Business Code				
<b>2a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f. . . . .						

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		52,949			52,949	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real	<b>6a</b>				
			(ii) Personal				
		<b>b</b> Less: rental expenses . . . . .	<b>6b</b>				
		<b>c</b> Rental income or (loss) . . . . .	<b>6c</b>				
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	<b>7a</b>				
			(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>				
		<b>c</b> Gain or (loss) . . . . .	<b>7c</b>				
	<b>d</b> Net gain or (loss) . . . . .						
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
		<b>b</b> Less: direct expenses . . . . .	<b>8b</b>				
	<b>c</b> Net income or (loss) from fundraising events . . . . .						
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>					
		<b>b</b> Less: direct expenses . . . . .	<b>9b</b>				
	<b>c</b> Net income or (loss) from gaming activities . . . . .						
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>					
<b>b</b> Less: cost of goods sold . . . . .		<b>10b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
Miscellaneous Revenue	Business Code						
<b>11a</b> MISCELLANEOUS	900099	4,941			4,941		
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .		4,941					
<b>12 Total revenue.</b> See instructions . . . . .		1,975,662	0	0	57,890		

**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>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	910,166	858,184	43,962	8,020
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	1,019,421	994,342	21,995	3,084
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	41,365	40,349	881	135
<b>9</b> Other employee benefits . . . . .	91,816	88,856	2,313	647
<b>10</b> Payroll taxes . . . . .	143,721	136,193	6,711	817
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	5,667		5,667	
<b>c</b> Accounting . . . . .	48,947		48,947	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,768,988	1,711,329	57,659	
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	222,802	190,596	32,206	
<b>14</b> Information technology . . . . .	122,828	87,529	35,299	
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	185,309	139,057	46,252	
<b>17</b> Travel . . . . .	360,473	357,108	3,365	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	173,168	171,551	1,617	
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	21,323		21,323	
<b>23</b> Insurance . . . . .	5,432		5,432	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> DUES & SUBSCRIPTIONS	14,773	12,401	2,372	
<b>b</b> TAXES AND LICENSES	5,393		5,393	
<b>c</b> PROF'L DEVELOPMENT	148	142	5	1
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	5,141,740	4,787,637	341,399	12,704
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	140,273	<b>1</b>	476,093
	<b>2</b> Savings and temporary cash investments . . . . .	9,708,018	<b>2</b>	9,003,890
	<b>3</b> Pledges and grants receivable, net . . . . .	3,762,875	<b>3</b>	1,001,530
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	45,580	<b>9</b>	92,766
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	577,100		
	<b>b</b> Less: accumulated depreciation	494,880		
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	16,170	<b>15</b>	16,170
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	13,759,984	<b>16</b>	10,672,669	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	265,803	<b>17</b>	367,655
	<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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	178,780	<b>25</b>	155,691
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	444,583	<b>26</b>	523,346
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	2,044,791	<b>27</b>	2,769,765
	<b>28</b> Net assets with donor restrictions . . . . .	11,270,610	<b>28</b>	7,379,558
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	13,315,401	<b>32</b>	10,149,323	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	13,759,984	<b>33</b>	10,672,669	

**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>	1,975,662
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,141,740
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-3,166,078
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	13,315,401
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	10,149,323

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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.

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 52-1818907

**Name:** INSTITUTE FOR HIGHER EDUCATION POLICY

Form 990 (2019)

---

**Form 990, Part III, Line 4a:**

POSTSECDATA 2.0: WE CONTINUED THE MOMENTUM OF THE POSTSECDATA COLLABORATIVE THROUGH IMPACTFUL RESEARCH AND ADVOCACY EFFORTS AND ENGAGEMENT WITH POLICYMAKERS, INSTITUTIONS, AND OTHER KEY PARTNERS. THROUGHOUT 2019, WE MAINTAINED MONTHLY COLLABORATIVE MEETINGS, CONVENED INSTITUTIONAL REPRESENTATIVES AT THE INTERACTIVE POLICY SUMMIT IN MINNEAPOLIS, MN, RELEASED A REPORT ON DATA USE IN ACCREDITATION, AND GAVE FEEDBACK TO THE DEPARTMENT OF EDUCATION AND OTHER FEDERAL AGENCIES ABOUT WAYS TO IMPROVE OR ADJUST FEDERAL DATA COLLECTIONS AND USE DATA FOR POLICYMAKING.

---

**Form 990, Part III, Line 4b:**

GATES VALUE COMMISSION: IN 2019, IHEP RECEIVED A CONTRACT FROM THE BILL & MELINDA GATES FOUNDATION TO SERVE AS MANAGING PARTNER OF THE POSTSECONDARY VALUE COMMISSION INTENDED TO PROVIDE THE FIELD WITH A DEFINITION OF POSTSECONDARY VALUE AS WELL AS AN ACCOMPANYING MEASUREMENT FRAMEWORK AND ADVOCACY/POLICY/COMMUNICATIONS AGENDA. IN THIS ROLE, IHEP HAS HELPED FORM BOTH THE VALUE COMMISSION, COMPRISED OF THOUGHT LEADERS AND EXPERTS IN THE POSTSECONDARY EDUCATION, BUSINESS, AND CIVIL RIGHTS COMMUNITIES, AND THE RESEARCH TASK FORCE, COMPRISED OF EXPERT RESEARCHERS FROM THE POSTSECONDARY EDUCATION FIELD.

---

**Form 990, Part III, Line 4c:**

ASCENDIUM (PREVIOUSLY GREAT LAKES) HIGHER EDUCATION IN PRISON: IN 2019, IHEP CONTINUED A RESEARCH INITIATIVE TO DEVELOP A KEY PERFORMANCE INDICATORS (KPIs) FRAMEWORK THAT WILL HELP HIGHER EDUCATION IN PRISON (HEP) PRACTITIONERS ASSESS THE IMPACT OF PROGRAMS AND PROCESSES. THE FINAL FRAMEWORK IS INFORMED BY AN ADVISORY COUNCIL COMPOSED OF HEP PRACTITIONERS, RESEARCHERS, AND ADVOCATES COMMITTED TO DEVELOPING A COMMON SET OF INDICATORS THAT DETAIL THE IMPACT OF POSTSECONDARY EDUCATION ON RE-ENTRY OUTCOMES.

---

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 583,354 including grants of \$ ) (Revenue \$ )

LUMINA DEGREES: THE PURPOSE OF DEGREES WHEN DUE (DWD) IS TO STRATEGICALLY SCALE DEGREE RECLAMATION POLICIES AND PROCESSES THAT BUILD ON THE IHEP'S PREVIOUS PROJECT WIN-WIN AND CREDIT WHEN IT'S DUE INITIATIVES TO GROW QUALITY COLLEGE DEGREE ATTAINMENT AMONG POTENTIAL COMPLETERS. DEGREES WHEN DUE IS JOINTLY SUPPORTED AND FUNDED BY KRESGE FOUNDATION, ECMC FOUNDATION AND ASCENDIUM FOUNDATION. LUMINA AND KRESGE SUPPORT IMPLEMENTATION EFFORTS, INCLUDING THE DEVELOPMENT OF THE DWD ONLINE COURSE, COACHING, TOOLKITS, WEBSITE AND CONTINUED EXPANSION OF PARTICIPATING INSTITUTIONS AND STATES.

(Code: ) (Expenses \$ 351,173 including grants of \$ ) (Revenue \$ )

LUMINA AFFORDABILITY: IN 2019, IHEP CONTINUED TO EXPLORE COLLEGE AFFORDABILITY CHALLENGES FACING TODAY'S STUDENTS, RESULTING IN TWO RELEASES, INCLUDING ONE THAT WE LAUNCHED AT A MAJOR POLICY CONVENING. THE PROJECT RELEASED TWO MAJOR PUBLICATIONS, "THE COST OF OPPORTUNITY: STUDENT STORIES OF COLLEGE AFFORDABILITY" WHICH SERVED AS THE CENTERPIECE OF IHEP'S 2019 NATIONAL POLICY SUMMIT, "ELEVATING STUDENT VOICES: ADVANCING EQUITY THROUGH COLLEGE AFFORDABILITY," AN ALL-DAY EVENT WITH OVER 150 PARTICIPANTS COMPRISED OF STUDENTS, INSTITUTIONAL LEADERS, POLICYMAKERS, AND EXPERTS IN THE FIELD NATION-WIDE. LATER, IN SEPTEMBER, WE RELEASED "OPPORTUNITY LOST: NET PRICE AND EQUITY AT PUBLIC FLAGSHIP INSTITUTIONS." THIS PAPER BUILT UPON THE METHODOLOGICAL MODEL USED IN LIMITED MEANS, LIMITED OPTIONS (LMLO) TO ASSESS COLLEGE AFFORDABILITY AND EQUITY AT ALL FIFTY PUBLIC FLAGSHIP INSTITUTIONS.



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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 269,742 including grants of \$ ) (Revenue \$ )

IHEP ADVOCACY: THIS PROJECT IS DESIGNED TO STRENGTHEN IHEP'S ADVOCACY CAPACITY TO ADVANCE OUR POLICY PRIORITIES MORE EFFECTIVELY. THROUGHOUT 2019, WE CONTINUED WORK TO REFINE OUR ADVOCACY PLATFORM, FOCUSING ON FOUR ISSUE AREAS: TRANSPARENCY, COMPLETION, NEED-BASED AID, AND JUSTICE-IMPACTED STUDENTS. IHEP ALSO CONTINUED TO COLLABORATE WITH PARTNER ORGANIZATIONS TO ADVANCE ISSUES RELATED TO OUR POLICY AGENDA, INCLUDING ENGAGING WITH CIVIL RIGHTS ORGANIZATIONS AND THE JUSTICE COMMUNITY TO ADVANCE EDUCATIONAL OPPORTUNITIES FOR UNDERSERVED STUDENTS, ESPECIALLY THOSE IMPACTED BY THE CRIMINAL JUSTICE SYSTEM.

(Code: ) (Expenses \$ 225,566 including grants of \$ ) (Revenue \$ )

ASCENDIUM DEGREES: THROUGH DWD, IHEP IS INVESTIGATING EQUITY-FOCUSED RESEARCH QUESTIONS AND ASSESSING THE IMPACT OF THE INITIATIVE AS A WHOLE. THE RESEARCH AGENDA CONSISTS OF SIX MAIN COMPONENTS, ALL OF WHICH WILL INFORM ONGOING REFINEMENT OF DEGREE RECLAMATION AND COMPLETION EFFORTS: ATTAINMENT, CAPACITY, PROCESSES AND POPULATIONS, IMPACT, INNOVATION, AND RE-ENTRY. ASCENDIUM IS SUPPORTING THE IMPACT AND INNOVATION COMPONENTS OF THE DWD INITIATIVE.

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 224,328 including grants of \$ ) (Revenue \$ )

ARNOLD VENTURES: THIS GRANT COMBINED WITH A SISTER PROJECT, SUPPORTED THE SECOND CONVENING OF IHEP'S PRIVACY AND SECURITY ADVISORY BOARD IN MARCH 2019, BUILDING ON OUR 2017 AND 2018 EFFORTS TO DEVELOP TECHNICALLY AND EDUCATIONALLY SOUND POLICY RESOURCES ASSOCIATED WITH STUDENT DATA PRIVACY. IHEP COMMISSIONED FOUR RESEARCH REPORTS UNDER THIS GRANT, ALL OF WHICH WERE RELEASED DURING SUMMER 2019.- PROTECTING PRIVACY AND INFORMATION SECURITY IN A FEDERAL POSTSECONDARY STUDENT DATA SYSTEM BY JOANNA GRAMA. THE BRIEF OUTLINED A DESCRIPTION OF FEDERAL INFORMATION SYSTEMS AND THE LAWS PERTAINING TO THE MANAGEMENT OF THESE SYSTEMS AND A DISCUSSION OF THE UNIQUE IMPLICATIONS FOR DESIGNING A STUDENT-LEVEL DATA NETWORK.- POSTSECONDARY DATA INFRASTRUCTURE: WHAT IS POSSIBLE TODAY BY AMY O'HARA. THE RESEARCH PROVIDES BEST INNOVATIVE AND CREATIVE PRACTICES FOR SHARING DATA USING THE 5 SAFES FRAMEWORK. THE FRAMEWORK IS APPLICABLE TO SECTORS IN AND OUTSIDE OF HIGHER EDUCATION, INCLUDING, BUT NOT LIMITED TO, SOLUTIONS SUCH AS THE FEDERAL STATISTICAL RESEARCH DATA CENTERS.- THE EMERGENCE OF DATA PRIVACY CONVERSATIONS AND STATE RESPONSE BY RACHEL ANDERSON. THIS REPORT PREPARES A CASE STUDY DETAILING THE POLICY AND REGULATORY CONTEXT IN LOUISIANA AND LESSONS LEARNED FROM LOUISIANA'S EXPERIENCES IMPLEMENTING THEIR PRIVACY AND SECURITY LAW. ADDITIONALLY, THE REPORT PROVIDES DIRECT IMPLICATIONS OF THESE LESSONS FOR A POSTSECONDARY STUDENT-LEVEL DATA NETWORK.- THE FINAL PRODUCT IS AN INTERNAL MEMO BY GBAO SUMMARIZING EXISTING PUBLIC OPINION RESEARCH ON PERCEPTIONS OF PRIVACY AND SECURITY AND IMPLICATIONS OF THESE FINDINGS FOR POSTSECONDARY DATA USE.

(Code: ) (Expenses \$ 219,902 including grants of \$ ) (Revenue \$ )

ECMC DEGREES: THIS PROJECT IS ONE OF THE FOUR PROJECTS IN THE DEGREES WHEN DUE (DWD) PORTFOLIO. THE OTHERS ARE LUMINA DWD (1100), KRESGE DWD (1060), AND ASCENDIUM DWD (1510). ECMC FOUNDATION IS SPECIFICALLY SUPPORTING THE ATTAINMENT, CAPACITY, PROCESSES AND POPULATIONS COMPONENTS OF THE RESEARCH AGENDA.

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 199,928 including grants of \$ ) (Revenue \$ )

KRESGE DEGREES: THIS PROJECT IS ONE OF THE FOUR PROJECTS IN THE DEGREES WHEN DUE (DWD) PORTFOLIO. THE OTHERS ARE LUMINA DWD (1100), KRESGE DWD (1060), AND ASCENDIUM DWD (1510). LUMINA AND KRESGE SUPPORT IMPLEMENTATION EFFORTS, INCLUDING THE DEVELOPMENT OF THE DWD ONLINE COURSE, COACHING, TOOLKITS, WEBSITE AND CONTINUED EXPANSION OF PARTICIPATING INSTITUTIONS AND STATES.

(Code: ) (Expenses \$ 147,293 including grants of \$ ) (Revenue \$ )

LUMINA ACCREDITATION: IN 2017, IHEP RECEIVED A GRANT TO EXPLORE DATA USAGE IN THE ACCREDITATION SPACE. AFTER CONDUCTING RESEARCH IN 2018, WE PUBLISHED FINDINGS IN JUNE 2019 IN OUR REPORT "INFORMING IMPROVEMENT: RECOMMENDATIONS FOR ACCREDITOR DATA USE TO PROMOTE STUDENT SUCCESS AND EQUITY."

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 117,397 including grants of \$ ) (Revenue \$ )

IHEP COMMUNICATIONS: THIS GRANT BY THE BILL & MELINDA GATES FOUNDATION AIMS TO STRENGTHEN IHEP'S COMMUNICATIONS INFRASTRUCTURE. IHEP WAS ABLE TO SHARPEN ITS ORGANIZATIONAL MESSAGING, CONNECTED RESEARCH-INFORMED RECOMMENDATIONS WITH ITS TARGET AUDIENCES, GREW ITS ADVOCACY OUTREACH, EARNED MEDIA HITS IN TOP-TIER OUTLETS, AND CONTINUED TO EXPAND ITS IMPACT ON SOCIAL MEDIA.

(Code: ) (Expenses \$ 77,084 including grants of \$ ) (Revenue \$ )

GATES STATE DATA: THIS EFFORT, FUNDED BY THE BILL & MELINDA GATES FOUNDATION, FOCUSES ON BETTER ALIGNING STATE AND FEDERAL POSTSECONDARY DATA IMPROVEMENT AND TRANSPARENCY EFFORTS. IN 2019, IHEP WORKED WITH THE PROJECT'S POSTSECDATA STATE WORKING GROUP TO STRENGTHEN VOICES FOR IMPROVED POSTSECONDARY DATA AT THE STATE LEVEL. THROUGH THIS PROJECT, IHEP ALSO RELEASED TWO REPORTS FOCUSED ON IMPROVING STATE DATA.

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 59,140 including grants of \$ ) (Revenue \$ )

TALENT HUBS: IN 2019, IHEP CONTINUED TO SERVE AS A TECHNICAL ASSISTANCE PROVIDER AND INTERMEDIARY ORGANIZATION FOR LUMINA FOUNDATION'S TALENT HUBS INITIATIVE, WHICH HAS DESIGNATED 26 COMMUNITIES ACROSS THE COUNTRY AS "TALENT HUBS" WHICH WILL INTENSIVELY FOCUS ON INCREASING POSTSECONDARY ATTAINMENT AMONG CRITICAL POPULATIONS. IHEP SHIFTED ROLES FROM COMMUNITY OF PRACTICE LEADER TO TECHNICAL ASSISTANCE PROVIDER FOR THE ENTIRE NETWORK. IHEP CREATES GUIDEBOOKS, AND TACTICAL TOOLS TO HELP COMMUNITIES DEPLOY THE SUGGESTED STRATEGY. IHEP ALSO SERVES AS A "JUST-IN-TIME" RESOURCE FOR RESEARCH REQUESTS FROM THE TALENT HUB NETWORK.

(Code: ) (Expenses \$ 51,211 including grants of \$ ) (Revenue \$ )

GATES EQUITY SCALING PARTNERS: THIS BILL & MELINDA GATES FOUNDATION \$500,000 GRANT AWARDED AT THE END OF FY2018 FUNDS THE DEVELOPMENT OF AN EQUITY TOOL TO SUPPORT THE SCALING PARTNERS NETWORK (SPN) AS AN OUTGROWTH OF THE NETWORK'S EQUITY WORKING GROUP. IHEP LEADS THE INITIATIVE, WORKING WITH CORE PARTNERS AND MEMBERS OF THE WORKING GROUP, TO IDENTIFY A TOOL OR PROCESS TO HELP SCALING PARTNERS ENHANCE THE EQUITY-MINDEDNESS OF THEIR NATIONAL COLLEGE COMPLETION EFFORTS.

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 44,584 including grants of \$ ) (Revenue \$ )

GATES PRIVACY: IHEP LEADS THE PRIVACY AND SECURITY ADVISORY BOARD AND CONVENEED THE BOARD FOR THEIR SECOND MEETING IN MARCH 2019. THE CONVENEING INCLUDED AN INTERACTIVE DISCUSSION ON PRIVACY AND SECURITY TOPICS THAT BRIDGE KNOWLEDGE GAPS BETWEEN DATA USE AND SOUND POLICY POSITIONS ASSOCIATED WITH STUDENT DATA AND DATA USE IN HIGHER EDUCATION.

(Code: ) (Expenses \$ 13,220 including grants of \$ ) (Revenue \$ )

JOYCE FLAGSHIPS: IN 2019, THE IHEP TEAM PRESENTED AT CONFERENCES AND MEETINGS IN THE MIDWEST CENTERED ON THE PROJECT WORK COMPLETED IN 2018, WHICH INVOLVED QUANTITATIVE RESEARCH ON THE RACIAL AND SOCIOECONOMIC GAPS IN ACCESS AND COMPLETION AT SIX MIDWESTERN FLAGSHIPS

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 7,289 including grants of \$ ) (Revenue \$ )

GATES SCALING PARTNERS: THIS FLEXIBLE \$100,000 GRANT AWARDED AT THE END OF FY2018 BY THE BILL & MELINDA GATES FOUNDATION, PROVIDES SUPPORT TO IHEP TO PARTICIPATING IN AND FOSTERING THE DEVELOPMENT OF THE SCALING PARTNERS NETWORK (SPN), A NETWORK AMONG KEY LEADERS IN HIGHER EDUCATION THAT WILL ALIGN MULTIPLE EFFORTS TO DRAMATICALLY INCREASE CREDENTIAL COMPLETIONS AND EQUITY.

(Code: ) (Expenses \$ 41,693 including grants of \$ ) (Revenue \$ )

CZI SECOND CHANCE PELL ADVOCACY SUPPORT: IN 2019, CHAN ZUCKERBERG INITIATIVE PROVIDED FUNDING TO SUPPORT IHEP'S FEDERAL ADVOCACY EFFORTS TO REINSTATE PELL FUNDING FOR INCARCERATED INDIVIDUALS, GIVEN THE WINDOW TO INCLUDE A REPEAL IN THE POTENTIAL REAUTHORIZATION OF THE HIGHER EDUCATION ACT.

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

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

(Code: ) (Expenses \$ 41,197 including grants of \$ ) (Revenue \$ )

JOYCE INEQUITABLE ADMISSIONS: IN MAY 2019, IHEP RECEIVED A \$227,000 GRANT FROM THE JOYCE FOUNDATION TO SEEK IMPROVEMENT IN COLLEGE ADMISSIONS PRACTICES THAT DISPROPORTIONATELY HURT LOW-INCOME STUDENTS AND STUDENTS OF COLOR, LEAVING THEM UNDER-REPRESENTED IN THE BEST-RESOURCED COLLEGES.

(Code: ) (Expenses \$ 32,262 including grants of \$ ) (Revenue \$ )

LEADERSHIP CONFERENCE FOR CIVIL AND HUMAN RIGHTS: IN 2019, THE EDUCATION FUND AT LEADERSHIP CONFERENCE FOR CIVIL AND HUMAN RIGHTS CONTRACTED IHEP IN THE AMOUNT OF \$115,000 TO OFFER TECHNICAL ASSISTANCE AND CONTRIBUTE TO A PROJECT THAT HELPED BUILD THE CAPACITY OF THE HIGHER EDUCATION CIVIL RIGHTS COALITION.



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

**Name of the organization**  
INSTITUTE FOR HIGHER EDUCATION POLICY

**Employer identification number**  
52-1818907

**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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	3,233,708	6,722,852	7,337,114	5,141,819	1,917,772	24,353,265
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4 Total.</b> Add lines 1 through 3	3,233,708	6,722,852	7,337,114	5,141,819	1,917,772	24,353,265
<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) . . .						19,998,306
<b>6 Public support.</b> Subtract line 5 from line 4.						4,354,959

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . .	3,233,708	6,722,852	7,337,114	5,141,819	1,917,772	24,353,265
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .	3,633	2,590	2,645	49,157	52,949	110,974
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	1,200			1,751	4,941	7,892
<b>11 Total support.</b> Add lines 7 through 10						24,472,131
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	597,063

**13 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>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	17.800 %
<b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	14.840 %

**16a 33 1/3% support test—2019.** 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 . . . . .

**b 33 1/3% support test—2018.** 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 10%-facts-and-circumstances test—2019.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

**b 10%-facts-and-circumstances test—2018.** 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 **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

(Complete only if you checked the box on line 10 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<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						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<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.						
<b>c</b>	Add lines 7a and 7b. . . . .						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b>	Amounts from line 6. . . . .						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b>	Add lines 10a and 10b.						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**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 2019 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b>	Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

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

<b>17</b>	Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	

**19a 33 1/3% support tests—2019.** 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—2018.** 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 Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .</i>		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b>	Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i)</b> <b>Excess Distributions</b>	<b>(ii)</b> <b>Underdistributions</b> <b>Pre-2019</b>	<b>(iii)</b> <b>Distributable</b> <b>Amount for 2019</b>
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019:			
<b>a</b> From 2014. . . . .			
<b>b</b> From 2015. . . . .			
<b>c</b> From 2016. . . . .			
<b>d</b> From 2017. . . . .			
<b>e</b> From 2018. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7:			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015. . . . .			
<b>b</b> Excess from 2016. . . . .			
<b>c</b> Excess from 2017. . . . .			
<b>d</b> Excess from 2018. . . . .			
<b>e</b> Excess from 2019. . . . .			

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 52-1818907

**Name:** INSTITUTE FOR HIGHER EDUCATION POLICY

Schedule A (Form 990 or 990-EZ) 2019

Page **8**

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

### Facts And Circumstances Test

INSTITUTE FOR HIGHER EDUCATION POLICY (IHEP) QUALIFIES AS A PUBLIC CHARITY UNDER THE "FACTS AND CIRCUMSTANCES" TEST OF 1.170A-9(F)(3) OF THE TREASURY REGULATIONS, BASED UPON THE FOLLOWING: ITS SUPPORT, AS REPORTED FOR 2019, IS 17.80%, THEREBY MEETING THE REQUIREMENT OF 1.170A-9(F)(3)(I). IHEP IS ORGANIZED AND OPERATED SO AS TO ATTRACT NEW AND ADDITIONAL FUNDING ON A CONTINUOUS BASIS, THEREBY MEETING THE REQUIREMENT OF 1.170A-9(F)(3)(II). AFTER HAVING REVIEWED OUR BUSINESS FUNDING MODEL IN RECENT YEARS, IHEP HAS SUCCESSFULLY BEGUN DIVERSIFYING OUR CURRENT FOUNDATION SUPPORT AND BROADENING OUR AVENUES OF FUNDING. RECOGNIZING THE VALUE OF IHEP'S WORK TO IMPROVE ACCESS AND SUCCESS IN POSTSECONDARY EDUCATION TO UNDERSERVED POPULATIONS, MORE PRIVATE FOUNDATIONS HAVE PROVIDED IHEP WITH SUPPORT IN THE PAST YEAR TO BOTH HELP THE ORGANIZATION CONTINUE AND EXPAND ITS PROGRAM AND RESEARCH WORK AND STRENGTHEN ITS GENERAL OPERATIONS. IHEP'S PUBLIC SUPPORT, AT 17.80%, IS ABOVE THE 10% MINIMUM REQUIRED FOR THE "FACTS AND CIRCUMSTANCES" TEST, THEREBY MEETING THE REQUIREMENT OF 1.170A-9(F)(3)(III). IN MEETING THE REQUIREMENT OF 1.170A-9(F)(3)(I), IHEP HAS RECEIVED SUPPORT FROM A NUMBER OF FOUNDATIONS, INDIVIDUALS, AND OTHER EDUCATION ORGANIZATIONS RATHER THAN RECEIVING ALL OR MOST OF ITS SUPPORT FROM A SINGLE FOUNDATION. IN FACT, IHEP HAS RECEIVED FINANCIAL SUPPORT FROM SEVERAL INDIVIDUAL DONORS AND OTHER EDUCATION ORGANIZATIONS, IN ADDITION TO GRANTS RECEIVED FROM A NUMBER OF DIFFERENT FOUNDATIONS. IHEP'S CURRENT FUNDRAISING PLANS EMERGING FROM THE BUSINESS MODEL REVIEW TARGETS A NEW AREA OF DONORS. IN THIS RESPECT, IHEP MEETS THE REQUIREMENT OF 1.170A-9(F)(3)(III)(B). IHEP REMAINS AN ORGANIZATION COMMITTED TO SERVING THE PUBLIC THROUGH ITS WORK. IHEP WAS FORMED UNDER THE PHILOSOPHY THAT ALL UNDERSERVED POPULATIONS SHOULD HAVE ACCESS TO AND BE SUCCESSFUL IN ACHIEVING A HIGHER EDUCATION DEGREE. IHEP WORKS EXCLUSIVELY TO SERVE THE STUDENTS IN POST-SECONDARY EDUCATION. IHEP PUBLISHES RESEARCH AND POLICY REPORTS AND RELATED COLLATERAL THROUGHOUT THE YEAR TO IDENTIFY AND ADDRESS NEEDED INSTITUTIONAL, STATE, AND FEDERAL POLICY CHANGES AND CHALLENGES THAT STUDENTS --ESPECIALLY THOSE FROM UNDERSERVED POPULATIONS-- EXPERIENCE AS THEY TRY TO ACCESS AND SUCCEED IN THEIR POST-SECONDARY EDUCATION. BECAUSE THE VITAL EDUCATIONAL MATERIAL THAT IHEP PRODUCES ARE THE CORE OF ITS WORK, AND IHEP MAKES THESE PUBLICATIONS AVAILABLE TO THE PUBLIC AT NO COST, IHEP FURTHER DEMONSTRATES ITS PUBLIC SUPPORT. IN THIS MANNER, IHEP MEETS THE REQUIREMENT OF 1.170A-9(F)(3)(III)(D).



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

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
  
**2019**  
**Open to Public Inspection**

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

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

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

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

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

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

Name of the organization INSTITUTE FOR HIGHER EDUCATION POLICY	Employer identification number 52-1818907
---	--

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

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")

**2** Political campaign activity expenditures (see instructions) ..... ▶ \$ \_\_\_\_\_

**3** Volunteer hours for political campaign activities (see instructions) .....

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

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

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

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No

**4a** Was a correction made? .....  Yes  No

**b** If "Yes," describe in Part IV.

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

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... ▶ \$ \_\_\_\_\_

**4** Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No

**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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

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

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

	(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....	0	
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	89,829	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	89,829	
<b>d</b> Other exempt purpose expenditures .....	5,051,911	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	5,141,740	
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	407,087	

  

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

  

<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	101,772
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?  Yes  No

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

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount		290,741	350,840	407,087	1,048,668
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					1,573,002
<b>c</b> Total lobbying expenditures		15,919	25,013	89,829	130,761
<b>d</b> Grassroots nontaxable amount		72,685	87,710	101,772	262,167
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					393,251
<b>f</b> Grassroots lobbying expenditures			417		417

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

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

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

# Supplemental Financial Statements

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Name of the organization**  
INSTITUTE FOR HIGHER EDUCATION POLICY

**Employer identification number**  
52-1818907

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year . . . . .		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year . . . . .		

**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? . . . . .  Yes  No

**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? . . . . .  Yes  No

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

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

Preservation of land for public use (e.g., recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

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

- c** Beginning balance . . . . .
- d** Additions during the year . . . . .
- e** Distributions during the year . . . . .
- f** Ending balance . . . . .

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  **Yes**  **No**

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.**

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

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

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

- a** Board designated or quasi-endowment ▶ .....
- b** Permanent endowment ▶ .....
- c** Temporarily restricted endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations . . . . .
- (ii)** related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		452,142	386,396	65,746
<b>d</b> Equipment . . . . .		51,212	51,212	0
<b>e</b> Other . . . . .		73,746	57,272	16,474
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				82,220

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	155,691

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' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	1,975,662
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	1,975,662
<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>	1,975,662

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	5,141,740
<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>	5,141,740
<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>	5,141,740

**Part XIII Supplemental Information**

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

Return Reference	Explanation
See Additional Data Table	

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

Return Reference	Explanation



## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 52-1818907

**Name:** INSTITUTE FOR HIGHER EDUCATION POLICY

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	FOR THE YEAR ENDED DECEMBER 31, 2019, THE INSTITUTE HAS DOCUMENTED ITS CONSIDERATION OF FA SB ASC 740-10, INCOME TAXES, THAT PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

**Schedule J**  
(Form 990)

**Compensation Information**

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
INSTITUTE FOR HIGHER EDUCATION POLICY

Employer identification number  
52-1818907

**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 on 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 idemnification 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>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>1b</b>	
<b>2</b>	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	<b>2</b>	
<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 checked="" 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 checked="" type="checkbox"/>	Form 990 of other organizations	<input checked="" type="checkbox"/>	Approval by the board or compensation committee
<b>4</b>	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b>	Receive a severance payment or change-of-control payment?	<b>4a</b>	No
<b>b</b>	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	No
<b>c</b>	Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b>	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b>	The organization?	<b>5a</b>	No
<b>b</b>	Any related organization?	<b>5b</b>	No
	If "Yes," on line 5a or 5b, describe in Part III.		
<b>6</b>	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b>	The organization?	<b>6a</b>	No
<b>b</b>	Any related organization?	<b>6b</b>	No
	If "Yes," on line 6a or 6b, describe in Part III.		
<b>7</b>	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	<b>7</b>	Yes
<b>8</b>	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	<b>8</b>	No
<b>9</b>	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	



**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.

Return Reference	Explanation
PART I, LINE 7	MICHELLE ASHA COOPER RECEIVED A BONUS OF \$10,000.

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019****Open to Public Inspection**

Department of the Treasury

Name of the organization

INSTITUTE FOR HIGHER EDUCATION POLICY

Employer identification number

52-1818907

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS AND REVIEWED BY SENIOR MANAGEMENT. THE FORM 990 WAS THEN PROVIDED ELECTRONICALLY TO THE BOARD. THIS WAS DONE WITH REVIEW FROM IHEP'S AUDIT COMMITTEE, WHICH REPORTED TO THE BOARD ABOUT THE FILING AND ASKED IF ANY OTHER MEMBER OF THE BOARD HAD ANY QUESTIONS/COMMENTS BEFORE FILING.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	IHEP MONITORS ITS CONFLICT OF INTEREST POLICY EACH YEAR BY REQUIRING BOARD MEMBERS AND EMPLOYEES TO DISCLOSE ANY NEW INFORMATION RELATING TO POTENTIAL CONFLICTS. THROUGHOUT THE YEAR, THE PRESIDENT IS ALERTED IF THERE ARE ANY CHANGES SUBSEQUENT TO THE ANNUAL DISCLOSURE. IF A CONFLICT ARISES, THE CONFLICTED BOARD MEMBERS RECUSES HIMSELF/HERSELF FROM VOTING ON THE MATTER.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 15A	THE MANAGEMENT DEVELOPMENT AND COMPENSATION (MCD) COMMITTEE, WHICH IS MADE UP OF INDEPENDENT BOARD MEMBERS, ESTABLISHED PERFORMANCE GOALS AND OBJECTIVES, CONDUCTED YEAR-END REVIEWS, AND EVALUATED THESE (MEASUREABLE) PERFORMANCE GOALS. APPROPRIATE COMPENSATION, BASED ON INFORMAL COMPARISON OF LIKE ORGANIZATIONS, WAS DETERMINED AND RECOMMENDED BY THE MDC COMMITTEE. THE DECISION WAS RECORDED IN THE BOARD MINUTES. THE LAST SALARY REVIEW TOOK PLACE IN FEBRUARY 2019.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	CONSULTING: PROGRAM SERVICE EXPENSES 980,725. MANAGEMENT AND GENERAL EXPENSES 33,043. FUND RAISING EXPENSES 0. TOTAL EXPENSES 1,013,768. INTERN STIPENDS: PROGRAM SERVICE EXPENSES 61,804. MANAGEMENT AND GENERAL EXPENSES 2,082. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 63,886 . HONORARIUM: PROGRAM SERVICE EXPENSES 1,451. MANAGEMENT AND GENERAL EXPENSES 49. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 1,500. SUBCONTRACTORS: PROGRAM SERVICE EXPENSES 532,218. MANAGEMENT AND GENERAL EXPENSES 17,932. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 550,150. PROFESSIONAL FEES: PROGRAM SERVICE EXPENSES 135,131. MANAGEMENT AND GENERAL EXPENSES 4,553. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 139,684.