



# Instructions for Schedule F (Form 990)

## Statement of Activities Outside the United States

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

**Note.** Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.

### Purpose of Schedule

Schedule F (Form 990) is used by an organization that files Form 990 to provide information on its activities conducted outside the **United States** by the organization at any time during the tax year.

**Activities conducted outside the United States** include grantmaking, **fundraising activities, unrelated trade or business, program services, passive investments, or maintaining offices, employees, or agents** for the purpose of conducting any such activities in regions outside the United States.

United States is defined as the 50 states and the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, Guam, American Samoa, and the United States Virgin Islands. A "foreign country" is any sovereignty that is not the United States.

Information is to be reported based on the geographic regions described below. Report activities conducted by the organization directly or indirectly through a **disregarded entity**, or through a **joint venture** treated as a partnership.

For purposes of Schedule F (Form 990), "grantmaking" includes awards, prizes, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by the organization during the tax year to **foreign organizations, foreign governments, or foreign individuals**. It does not include salaries or other **compensation** to **employees** or payments to **independent contractors**.

"Program services" are activities conducted by the organization outside the United States that form the basis of

the organization's exemption from federal income tax. Examples of program services include, but are not limited to, operating an orphanage, school, hospital, church, temple, mosque, or synagogue; disaster relief efforts; and providing indigent relief.

See *Glossary* in the Instructions for Form 990 for the definition of the following terms.

- **Unrelated trade or business.**
- **Fundraising activities.**
- **Maintaining offices, employees, or agents.**
- **Foreign organization.**
- **Foreign government.**
- **Foreign individual.**
- **Joint venture.**
- **Disregarded entity.**
- **United States.**

Use Schedule F-1 (Form 990), Continuation Sheet for Schedule F (Form 990), to report additional information for Schedule F (Form 990), Part I, Part II, or Part III. Use as many Schedules F-1 (Form 990) as needed.

### Who Must File

An organization that answered "Yes" to Form 990, Part IV, *Checklist of Required Schedules*, lines 14b, 15, or 16, must complete the appropriate parts of Schedule F (Form 990) and attach Schedule F (Form 990) to Form 990.

If an organization is not required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

### Regions

Reporting on Schedule F (Form 990) is based on the following geographic regions.

#### Central America and the Caribbean

Antigua & Barbuda, Aruba, Bahamas, Barbados, Belize, Cayman Islands, Costa Rica, Cuba, Dominica, Dominican Republic, El Salvador, Grenada, Guadeloupe, Guatemala, Haiti, Honduras, Jamaica, Martinique, Nicaragua, Panama, St. Kitts & Nevis, St. Lucia, St. Vincent & the Grenadines,

Trinidad & Tobago, Turks & Caicos Islands, and British Virgin Islands.

#### East Asia and the Pacific

Australia, Brunei, Burma, Cambodia, China (including Hong Kong), East Timor, Fiji, Indonesia, Japan, Kiribati, Korea, Laos, Malaysia, Marshall Islands, Micronesia, Mongolia, Nauru, New Zealand, North Korea, Palau, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, South Korea, Taiwan, Thailand, Timor-Leste, Tonga, Tuvalu, Vanuatu, and Vietnam.

#### Europe (Including Iceland and Greenland)

Albania, Andorra, Austria, Belgium, Bosnia & Herzegovina, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, FYR Macedonia, Germany, Greece, Greenland, Holy See, Hungary, Iceland, Italy, Ireland, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Monaco, Montenegro, the Netherlands, Norway, Poland, Portugal, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Switzerland, Turkey, and the United Kingdom (England, Northern Ireland, Scotland, and Wales).

#### Middle East and North Africa

Algeria, Bahrain, Djibouti, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Malta, Morocco, Oman, Qatar, Saudi Arabia, Syria, Tunisia, United Arab Emirates, West Bank and Gaza, and Yemen.

#### North America

Canada and Mexico, but not the United States.

#### Russia and the Newly Independent States

Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

#### South America

Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, and Venezuela.

## South Asia

Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, and Sri Lanka.

## Sub-Saharan Africa

Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Republic of the Congo, Cote D'Ivoire, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea Bissau, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Sao Tome & Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Sudan, Swaziland, Tanzania, Togo, Uganda, Zambia, and Zimbabwe.

If an organization's activities involve a country not listed earlier, designate the appropriate region for the country.

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## Specific Instructions

### Part I. General Information on Activities Outside the United States

Complete Part I if the organization answered "Yes" to Form 990, Part IV, line 14b. This means the organization had aggregate revenues or expenses of more than \$10,000 from or attributable to grantmaking, fundraising, business, and program services outside the **United States**.

**TIP** *If an organization that completes Part I makes grants to foreign organizations or foreign individuals, it may also need to complete, as applicable, Parts II or III. If the organization does not make any such grants, it does not need to complete Parts II or III.*

**Lines 1–2.** Complete these lines only if the organization made grants directly to **foreign organizations, foreign governments, or foreign individuals**. Indicate "Yes" or "No" regarding whether the organization maintains records to substantiate amounts, eligibility, and selection criteria used for grants. Describe how the organization monitors its grants to ensure that such grants are used for proper purposes or are not otherwise diverted from the intended use. For example, the organization can describe periodic reports required or field investigations conducted; or it can indicate that the organization is a "friends of"

organization that supports specified foreign organizations. Use Part IV of this schedule for the narrative response to line 2.

**Line 3.** Enter the details for each type of activity conducted at any time during the tax year in each region on a separate line of Part I. Use the regions listed earlier.

#### **Report investments separately.**

For 2009, report investments on a region-by-region basis on line 3 separately from other activities in the region. All investments in a particular region can be aggregated for this purpose. For example, all investments in South America can be reported together on one line. In reporting investments in a region for 2009, only columns (a) and (d) must be completed; columns (b), (c), (e), and (f) need not be completed with respect to investments for the tax year.

Column (a) should reflect the region of the investment. The region of a foreign investment entity is determined by its legal domicile (country whose law governs the entity's internal affairs). For 2009, in the case of a foreign pass-through entity such as a foreign partnership, an organization is not required to report the region of the underlying investments held by the pass-through entity, but can report the region based on the legal domicile of the foreign pass-through entity. An organization need not report foreign investments indirectly held through a domestic (United States) pass-through entity, as the domicile of the pass-through entity is not a foreign location. The term "investments" can be used to describe the foreign activity in column (d).

**Column (a).** Identify each region in which the organization conducts grantmaking, fundraising activities, business, or program services.

**Column (b).** If the organization answered "Yes" to Form 990, Part IV, line 14a, and the organization maintained offices outside the **United States**, list in this column the number of offices maintained by the organization in each region listed during the tax year. See *Glossary* for definition of "maintaining offices."

**Column (c).** If the organization answered "Yes" to Form 990, Part IV, line 14a, and the organization maintained **employees** or agents outside the **United States**, list in this column the total number of employees and agents working in each region listed during the tax year. Do not include in this number any of the organization's employees or agents whose only presence in the region is to conduct on-site visits, or persons who serve as volunteers. See *Glossary* for

definition of "maintaining employees or agents."

**Column (d).** Specify in this column the type(s) of activity(ies), as listed here, that are conducted in each region. Types of activities are any of the following: grantmaking, fundraising activities, **unrelated trade or business**, program services, investments, conducting board meetings, or sending agents of the organization to attend and speak at seminars and conferences. If multiple activities are conducted per region, list each type of activity on a separate line and repeat regions in column (a) as necessary.

**Column (e).** If "program services" is the listed activity in column (d), provide a description of the specific program service.

**Column (f).** Enter the total amount of expenditures for activities conducted for each listed region. Expenditures include salaries, wages, and other employment-related costs paid to or for the benefit of **employees** located in the region; travel expenses to, from, and within the region; rent and other costs relating to offices located in the region; grants to recipients located in the region; bank fees and other financial account maintenance fees and costs; and payments to agents located in the region. Report expenditures based on the method used to account for them on the organization's financial statements, and describe this method in Part IV.

For 2009, allocations of indirect expenditures to foreign activities are not necessary if the organization does not separately track them. For example, if under a university's current accounting procedures, expenses associated with a study abroad program are not separately tracked, then such expenses are not required to be included in Part I, column (f).

**TIP** *An organization may have no foreign expenditures reportable in Part I, column (f), even though it is required to report an activity in Part I. For example, an organization that derives more than \$10,000 of revenue from a foreign activity must report the activity in Part I, even if it incurred no expenditures for that activity.*

### Part II. Grants and Other Assistance to Organizations or Entities Outside the United States

Complete Part II if the organization answered "Yes" on Form 990, Part IV,

line 15. This means the organization reported on Form 990, Part IX, *Statement of Functional Expenses*, column (A), line 3, more than \$5,000 of **grants and other assistance** to any particular **foreign organization** or entity (including a **foreign government**).



*Do not complete columns (a) or (b). However, complete columns (c) through (i) as if columns (a) and (b) were completed.*

**Line 1.** Enter information only for each recipient organization or entity that received more than \$5,000 total of grants or assistance from the organization for the **tax year**.



*If the organization checked the box on Schedule F (Form 990), Part II, that no one recipient received more than \$5,000, do not complete line 1.*

Enter the details of each organization or entity on a separate line. If there are more organizations or entities to report in Part II than space available, report the additional organizations or entities on Schedule F-1 (Form 990), Part II. Use as many Schedules F-1 (Form 990) as needed.

Report cash grants and noncash assistance in Part II based on the method used to account for them on the organization's financial statements, and describe this method in Part IV.

**Column (c).** Specify the region where the principal office of the recipient organization or entity is located. See *Regions*, earlier.

**Column (d).** Describe the purpose or ultimate use of the grant funds. Do not use general terms, such as charitable, educational, religious, or scientific. Use more specific descriptions such as general support, school or hospital construction, purchase of medical supplies or equipment, purchase of school books or school supplies, provision of clothing, food, etc. In the case of specific disaster assistance, include a description of the disaster, such as tsumani or earthquake relief.

**Column (e).** Enter total dollar amount of cash grants, in U.S. dollars, to each recipient foreign organization or entity for the tax year. Cash grants include grants or allocations paid by cash, check, money order, wire transfers, and other charges against funds on deposit at a financial institution.

**Column (f).** Describe the manner of cash disbursement, such as by cash payment, money order, electronic fund or wire transfer, check, other charges against funds on deposit at a financial

institution, or other. List all that apply for each recipient.

**Column (g).** Enter the **fair market value** of any noncash property in U.S. dollars.

**Column (h).** For noncash property or assistance, enter a description of the property or assistance. List all that apply. Examples of noncash assistance include medical supplies or equipment, pharmaceuticals, blankets, books, or other educational supplies.

**Column (i).** Describe the method of valuation. Report property with a readily determinable market value at its **fair market value**. When fair market value cannot be readily determined, use an appraised or estimated value.

**Line 2.** Add number of recipient foreign organizations listed on line 1 of Schedule F (Form 990) and Schedule(s) F-1 (Form 990), Part II:

- that are recognized by the Internal Revenue Service as exempt from federal income tax as described in section 501(c)(3);
- that are recognized as a charity by a foreign country; and
- for which the grantmaker has made a good faith determination, based on an affidavit from the grantee or the opinion of counsel, that the grantee is the equivalent of a public charity.

Enter the total.

**Line 3.** Add the number of recipient foreign organizations listed on line 1 of Schedule F (Form 990) and Schedule(s) F-1 (Form 990), Part II, that are not described on line 2. Enter the total.

## Part III. Grants and Other Assistance to Individuals Outside the United States

Complete Part III if the organization answered "Yes" on Form 990, Part IV, line 16. This means that the organization reported on Form 990, Part IX, column (A), line 3, more than \$5,000 of **grants and other assistance to foreign individuals** and U.S. individuals for foreign activity, in the aggregate.

Enter information for grants and other assistance made directly to foreign individuals, or directly to **foreign organizations** for the benefit of specified foreign individuals. Do not complete Part III for grants and other assistance to foreign individuals through a foreign organization unless the grant or assistance is earmarked for the benefit of one or more specific individuals. Instead, complete Part II for such grants and other assistance. For example, report in Part III a payment to

a foreign hospital designated to cover the medical expenses of a foreign individual. Report in Part II a **contribution** to a foreign hospital to provide a service to the general public or to serve unspecified charity patients.

Report cash grants and noncash assistance in Part III based on the method used to account for them on the organization's financial statements, and describe this method in Part IV.

Enter the details of each type of grant or assistance to individuals on a separate line. If there are more types than space available, report the additional items on Schedule F-1 (Form 990), Part III. Use as many Schedules F-1 (Form 990) as needed.

**Column (a).** Specify type(s) of assistance provided, or describe the purpose or use of grant funds. List all that apply for each region. Do not use general terms such as charitable, educational, religious, or scientific. Use more specific descriptions, such as scholarships, food, clothing, shelter for indigents or disaster victims, direct cash assistance to indigents, medical supplies or equipment, books or other educational supplies, etc. In the case of specific disaster assistance, include a description of the disaster, such as tsumani or earthquake.

**Column (b).** List each region in which grants and other assistance were provided to **foreign individual** recipients. See *Regions*, earlier.

**Column (c).** For each type of assistance provided in each region listed, enter the number of recipients that received the type of assistance in that region. If the filing organization does not have a way to determine a specific number, estimate the number. Explain in Part IV how the organization arrived at the estimate.

**Column (d).** Enter the aggregate amount of cash grants, in U.S. dollars, provided to recipients in each region for each type of assistance. Cash grants include only grants or allocations paid by cash, checks, money orders, electronic fund or wire transfers, and other charges against funds on deposit at a financial institution.

**Column (e).** Describe the manner of cash disbursement, such as by cash payment, money order, electronic fund or wire transfer, check, other charges against funds on deposit at a financial institution, or other. List all that apply for each region.

**Column (f).** Enter the **fair market value** of noncash property in U.S. dollars for each type of assistance. If multiple properties were transferred for the type of assistance, enter information for each.

**Column (g).** For noncash property, enter a description of the property. If multiple properties were transferred, enter a description of each.

**Column (h).** Describe the method of valuation. Report property with a readily determinable market value at its fair market value. When **fair market value** cannot be readily determined, use an appraised or estimated value.

## Part IV. Supplemental Information

Use Part IV to:

- Provide narrative information required on Part I, line 2, regarding monitoring of funds;
- Describe the method used to account for expenditures on Part I, column (f), line 3;
- Describe the method used to account for cash grants and noncash assistance on Part II, line 1;
- Describe the method used to report cash grants and noncash assistance in Part III;

- Explain how the organization estimated the number of recipients reported on Part III, column (c); and
- Provide other narrative explanations and descriptions, as needed.

Identify the specific part and line(s) that the response supports. Part IV can be duplicated if more space is needed.