



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, unrelated trade or business, program services, or maintaining offices, employees, or agents for the purpose of conducting any such activities in regions outside the United States. This includes passive investments other than financial accounts that are reported on Form 990, Part V, *Statements Regarding Other IRS Filings and Tax Compliance*, lines 4a and 4b.

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** taxed 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**.

“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.”

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

Any 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.

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 may describe periodic reports required or field investigations conducted; or it may 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.

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

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) conducted in each region. Types of activities include the following: grantmaking, fundraising, unrelated trade or business, or program services. 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 in each listed region. Expenditures include salaries, wages, and other employment-related costs paid to or for the benefit of employees located in 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.

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

CAUTION *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.

TIP *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.

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 tsunami 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 (a) that are recognized by the Internal Revenue Service as exempt from federal income tax as described in section 501(c)(3); (b) that are recognized as a charity by a foreign country; or (c) 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 total number of such organizations.

Line 3. Enter total number of recipient foreign organizations listed on line 1 that are not described on line 2 above.

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. A "Yes" response means that the organization reported on Form 990, Part IX, line 3, more than \$5,000 of grants or assistance to **foreign individuals**.

Enter information for grants or assistance directly made to or for the benefit of foreign individual recipients. Do not complete Part III for grants or assistance provided to individuals through another organization or entity. Instead, complete Part II for such grants or assistance. For example, report in Part III a payment designated to cover the medical expenses of a foreign individual to a hospital located outside the United States. Report in Part II a contribution to provide a service to the general public or to unspecified charity patients in a hospital located outside the United States.

Enter the details of each type of grantor 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 or 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 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 in Part I, line 2, regarding monitoring of funds. Use Part IV to describe the method used to account for expenditures in Part I, line 3, column (f). Use Part IV to explain how the organization estimated the number of recipients reported in Part III, column (c). Also use Part IV to provide other narrative explanations and descriptions, as needed. Identify the specific part and line(s) that the response supports. Part IV may be duplicated if more space is needed.