

*** Form 990 Online Filers: Please sign and date in Part II and the Paid Preparer area of Part III and then email a scanned PDF copy of the signed form to signatureforms@form990.org or fax it to 866-699-3916

Form **8453-EO**

Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-0047

For calendar year 2020, or tax year beginning 07/01, 2020, and ending 06/30, 20 21

2020

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, and 8868

Go to www.irs.gov/Form8453EO for the latest information.

Department of the Treasury
Internal Revenue Service

Name of exempt organization or person subject to tax

WORLD LEARNING INC

Taxpayer identification number

03-0179592

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.


1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>48,654,850</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration of Officer or Person Subject to Tax

☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.


☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named organization or ☐ I am the person subject to tax with respect to (name of organization) _____, (EIN) _____, and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

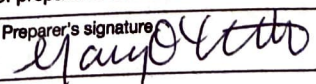
Sign Here		<u>5-5-22</u>	Konstantin Lomidze, CFAO & Senior VP of Finan Title, if applicable
	Signature of officer or person subject to tax	Date	

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature 	Date _____	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code _____	EIN _____			
	Phone no. _____				

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date <u>5-5-22</u>	Check if self-employed <input type="checkbox"/>	PTIN <u>P00847851</u>
	Mary Torretta	Firm's EIN <u>36-6055558</u>			
	Firm's name <u>Grant Thornton LLP</u>	Phone no. <u>703-847-7659</u>			
	Firm's address <u>1000 Wilson Blvd, Arlington, VA 22209</u>				

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 36606Q

Form **8453-EO** (2020)

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.**2020****Open to Public Inspection**

A For the 2020 calendar year, or tax year beginning 07/01/2020 and ending 06/30/2021																												
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization WORLD LEARNING INC</td> <td>D Employer identification number 03-0179592</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number 802-257-7751</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">1 Kipling Road PO Box 676</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code Brattleboro, VT 05302</td> <td rowspan="2">G Gross receipts \$ 55,521,300</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: Carol Jenkins 1015 15th Street NW, 9th Floor, Washington, DC 20005</td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2">J Website: ▶ www.worldlearninginc.org</td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td>H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="2">L Year of formation: 1932</td> <td>M State of legal domicile: VT</td> </tr> </table>	C Name of organization WORLD LEARNING INC		D Employer identification number 03-0179592	Doing business as		E Telephone number 802-257-7751	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	1 Kipling Road PO Box 676		City or town, state or province, country, and ZIP or foreign postal code Brattleboro, VT 05302		G Gross receipts \$ 55,521,300	F Name and address of principal officer: Carol Jenkins 1015 15th Street NW, 9th Floor, Washington, DC 20005		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J Website: ▶ www.worldlearninginc.org		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		H(c) Group exemption number ▶	L Year of formation: 1932		M State of legal domicile: VT
C Name of organization WORLD LEARNING INC		D Employer identification number 03-0179592																										
Doing business as		E Telephone number 802-257-7751																										
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																											
1 Kipling Road PO Box 676																												
City or town, state or province, country, and ZIP or foreign postal code Brattleboro, VT 05302		G Gross receipts \$ 55,521,300																										
F Name and address of principal officer: Carol Jenkins 1015 15th Street NW, 9th Floor, Washington, DC 20005																												
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																										
J Website: ▶ www.worldlearninginc.org		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No																										
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		H(c) Group exemption number ▶																										
L Year of formation: 1932		M State of legal domicile: VT																										

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>To work globally to enhance the capacity and commitment of individuals, institutions, and communities to create a more sustainable, peaceful, and just world.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a) 3 23		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 22		
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 407		
	6	Total number of volunteers (estimate if necessary) 6 1		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a -11,680		
b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0			
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	3,993,878	11,320,470
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	102,484,617	34,146,782
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	489,201	3,168,120
	12	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	104,317	19,478
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	107,072,013	48,654,850
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	12,267,594	6,660,621
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	36,323,902	26,961,090
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	5,000	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 612,439		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	58,044,967	15,840,263
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	106,641,463	49,461,974
19	Revenue less expenses. Subtract line 18 from line 12	430,550	-807,124	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	66,805,945	69,510,730
	22	Net assets or fund balances. Subtract line 21 from line 20	18,892,838	14,583,799
			47,913,107	54,926,931

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			
	Konstantin Lomidze, CFAO & Senior VP of Finance Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Mary Torretta	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00847851
	Firm's name ▶ Grant Thornton LLP			Firm's EIN ▶	36-6055558
	Firm's address ▶ 1000 Wilson Blvd, Arlington, VA 22209			Phone no.	703-847-7659

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

World Learning Inc., founded in 1932, is a nonprofit organization that envisions a just world of engaged citizens and thriving communities. Our mission is to empower people and strengthen institutions through education, exchange and development programs that will make this vision a reality. Educational initiatives provide knowledge and skills, and create personal connections (Continued on Schedule O, Statement 1)

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 \$ 28,352,211 including grants of \$ 5,865,528) (Revenue \$ 30,127,193)

Global Development and Exchange - For more than twenty-five years, World Learning has worked to bridge the gap between the desire for human development and the ability to achieve that goal. This year, in more than 20 countries around the globe, our programs build the capacity of individuals, communities, and institutions to take ownership of their own development, secure just and effective policies and structures, and create sustainable positive change. Activities include supporting Tech Camps for youth in Algeria, assisting primary schools in Lebanon, and supporting STEM education in Egypt. Each year in the US we provide more than 2,000 youth and professionals from 144 different countries with exchange and training programs on a variety of subjects, including business, education, agriculture, media, politics, health, and leadership. Our approach to development employs strong local partnerships and uses experiential methods grounded in the organization's 90 years of teacher training to provide the tools needed for improved awareness and attitudes aligned with enhanced knowledge and skills. Our theory of change is grounded in the belief that these tools can be and will be applied and reapplied to address the most pressing global and local development challenges of youth leadership; workforce development; the marginalization of disadvantaged groups; literacy and access to (Continued on Schedule O, Statement 2)

4b (Code:) (Expenses \$ 8,684,553 including grants of \$ 80,399) (Revenue \$ 1,812,326)

SIT Study Abroad - A pioneer in experiential, field-based study abroad, SIT offers semester, summer, and custom term programs for undergraduate students in over 50 countries worldwide, as well as comparative programs in multiple locations. Our program mission: Prepare students to be inter-culturally effective leaders, professionals, and citizens. In doing so, SIT fosters a worldwide network of individuals and organizations committed to responsible global citizenship. SIT Study Abroad fulfills this mission with field-based accredited academic study abroad programs for undergraduates. The Study Abroad experience includes: rigorous academic programs through a field-based, experiential approach; undergraduate research through Independent Study Project Case Studies; cultural immersion through fieldwork, intensive language classes, and urban and rural home stays with local families; a small group of students in each program, supported by SIT faculty and staff, home-stay families, in-country experts, and community members; and, a commitment to reciprocity as the foundation of our educational philosophy. Over 2,000 students from 250-plus U.S. colleges and universities study in over 40 countries each year. SIT Independent Study Projects often lead to advanced research including Fulbright and Watson fellowships. Learn more at <https://studyabroad.sit.edu/about/>.

4c (Code:) (Expenses \$ 3,795,536 including grants of \$ 479,330) (Revenue \$ 1,744,719)

SIT Graduate Institute - The SIT Graduate Institute offers graduate students and professionals internationally focused full-time and low-residency accredited master's degrees, as well as certificate and professional development programs. Program options are provided in Vermont and globally, including in Iceland, Tanzania, Jordan, Uganda, Ecuador, Chile, South Africa, Vietnam, Malawi, Kenya, India and Switzerland. The Institute's mission: prepare students to be inter-culturally effective leaders, professionals, and citizens. In doing so, SIT fosters a worldwide network of individuals and organizations committed to responsible global citizenship. Programs include international education, peace and justice, sustainable development, teaching TESOL, climate change policy and advocacy, humanitarian assistance and crisis management, and conflict management, global health, development practice, diplomacy and international relations. SIT alumni and partners are engaged in creating, leading and developing social justice, educational and international development organizations around the world. Degree candidates, include high-ranking government officials and leaders in civil society from the developing world, come from more than 35 countries and collectively speak over 60 (Continued on Schedule O, Statement 3)

4d Other program services (Describe on Schedule O.) See Schedule O, Statement 4

(Expenses \$ 1,683,483 including grants of \$ 235,364) (Revenue \$ 462,544)

4e Total program service expenses **42,515,783**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 ✓	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 ✓	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	✓
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	✓
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	✓
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 ✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 ✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a ✓	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38 ✓	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 279	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c ✓	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 407		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<input checked="" type="checkbox"/>	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<input checked="" type="checkbox"/>	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<input checked="" type="checkbox"/>	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<input checked="" type="checkbox"/>	
b	If "Yes," enter the name of the foreign country See Schedule O, Statement 5 See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<input checked="" type="checkbox"/>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<input checked="" type="checkbox"/>
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<input checked="" type="checkbox"/>
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input checked="" type="checkbox"/>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<input checked="" type="checkbox"/>
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		<input checked="" type="checkbox"/>
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		<input checked="" type="checkbox"/>

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► See Schedule O, Statement 6

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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 ►

Mersea Mulat Boku, (202)645-5244

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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			
Carol Jenkins CEO	55.00 0.00	✓		✓				305,565	0	19,032
Konstantin Lomidze SVP Finance, CFAO	55.00 0.00			✓				274,818	0	23,194
Sophia Howlett President, SIT	55.00 0.00			✓				244,391	0	25,398
Lisa Rae SVP of Legal Affairs and General Counsel	55.00 0.00			✓				190,287	0	35,378
Lisa Posner Olocco Vice President, Global Programs	40.00 0.00					✓		204,192	0	6,117
Carleena Graham Vice President, HR & Administration	40.00 0.00					✓		186,767	0	5,410
Paul Dery Executive Director: Corporate Finance	40.00 0.00					✓		162,700	0	16,262
James A Morehouse VP, Advancement & Innovation	40.00 0.00					✓		154,443	0	13,840
Cynthia M Runyan Divisional Vice President Finance - GDE	40.00 0.00					✓		160,477	0	4,237
Aicha Naomi Cooper Trustee [from October 2020]	1.50 0.00	✓						0	0	0
Allen B Cutler Trustee; Vice Chair	1.50 0.00	✓		✓				0	0	0
Charles F MacCormack Trustee	1.50 0.00	✓						0	0	0
Cheryl Winter Lewy Trustee	1.50 0.00	✓						0	0	0
Elizabeth Clay Roy Trustee [from October 2020]	1.50 0.00	✓						0	0	0

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

(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			
Emilie M Ogden	1.50									
Trustee	0.00	✓						0	0	0
Jack Benson	1.50									
Trustee [from October 2020]	0.00	✓						0	0	0
Jennifer Backus	1.50									
Trustee	0.00	✓						0	0	0
Lahcen Haddad	1.50									
Trustee	0.00	✓						0	0	0
Laura Roos	1.50									
Trustee	0.00	✓						0	0	0
Lauren Landis	1.50									
Trustee	0.00	✓						0	0	0
Lawrence S Cooley	1.50									
Trustee; Board Chair	0.00	✓		✓				0	0	0
Lynne Maguire	1.50									
Trustee; Vice Chair	0.00	✓		✓				0	0	0
Michael Clarfeld	1.50									
Trustee	0.00	✓						0	0	0
Michael Siegel	1.50									
Trustee	0.00	✓						0	0	0
Paul S Muther	1.50									
Trustee; Vice Chair	0.00	✓		✓				0	0	0
Richard J Adler	1.50									
Trustee	0.00	✓						0	0	0
Richard Keim	1.50									
Trustee	0.00	✓						0	0	0
Thomas Hiatt	1.50									
Trustee	0.00	✓						0	0	0

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

(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			
Roopali Phadke	1.50									
Trustee [from October 2020]	0.00	✓						0	0	0
Rye Barcott	1.50									
Trustee [from October 2020]	0.00	✓						0	0	0
Virginia A Loeb	1.50									
Trustee	0.00	✓						0	0	0
1b Subtotal								1,883,640	0	148,868
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,883,640	0	148,868

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **41**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	✓	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Grant Thornton LLP, 75 State Street, No 13, Boston, MA 02109	Audit and tax services	209,236
Greystone, 12505 Park Potomac Avenue, Suite 420, Potomac, MD 20854	Investment Management	161,131
Girikon Inc, 15433 N Tatum Blvd, Suite 105, Phoenix, AZ 85032	Salesforce Consultancy	151,590
InfoPro, HAMRA, PICADILLY CENTER, BEIRUT 11--4355, Lebanon	Baseline Survey (data collect	116,427

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **4**

Part VIII Statement of RevenueCheck 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	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	10,180,833				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,139,637				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 167,048				
	h	Total. Add lines 1a-1f		11,320,470				
Program Service Revenue				Business Code				
	2a	Global Development and Exchange		900099	30,127,193	30,127,193	0	0
	b	Study Abroad		611310	1,812,326	1,812,326	0	0
	c	SIT Graduate Institute		611310	1,744,719	1,744,719	0	0
	d	The Experiment in Int'l Living		611600	235,938	235,938	0	0
	e	International Honors Program		611310	97,565	97,565	0	0
	f	All other program service revenue . .			129,041	129,041	0	0
	g	Total. Add lines 2a-2f			34,146,782			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			831,540	0	-11,680	843,220
	4	Income from investment of tax-exempt bond proceeds			0	0	0	0
	5	Royalties			13	0	0	13
			(i) Real	(ii) Personal				
	6a	Gross rents	6a	35,765	0			
	b	Less: rental expenses	6b	34,691	0			
	c	Rental income or (loss)	6c	1,074	0			
	d	Net rental income or (loss)			1,074	0	0	1,074
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	9,168,339	0			
	b	Less: cost or other basis and sales expenses . .	7b	6,831,759	0			
	c	Gain or (loss)	7c	2,336,580	0			
	d	Net gain or (loss)			2,336,580	0	0	2,336,580
	8a	Gross income from fundraising events (not including \$0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events . .			0		0	0
	9a	Gross income from gaming activities. See Part IV, line 19 . .	9a	0				
	b	Less: direct expenses	9b	0				
c	Net income or (loss) from gaming activities . .			0	0	0	0	
10a	Gross sales of inventory, less returns and allowances	10a						
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory . .							
Miscellaneous Revenue				Business Code				
	11a	Dormitory rental		611310	10,800	0	0	10,800
	b	Credit card convenience Fee		611310	5,348	0	0	5,348
	c	Credit card rebate		611310	326	0	0	326
	d	All other revenue			1,917	0	0	1,917
	e	Total. Add lines 11a-11d			18,391			
12	Total revenue. See instructions			48,654,850	34,146,782	-11,680	3,199,278	

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 ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	3,224,778	3,224,778		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	772,603	772,603		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	2,663,240	2,663,240		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	1,106,955	265,749	841,206	0
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	20,686,947	17,710,709	2,635,372	340,866
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	240,623	229,978	6,187	4,458
9 Other employee benefits	3,685,647	3,309,693	318,111	57,843
10 Payroll taxes	1,240,918	1,031,008	190,915	18,995
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	296,940	66,934	219,650	10,356
c Accounting	539,647	259,102	280,545	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	164,372	126,639	35,406	2,327
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,343,468	1,954,919	334,327	54,222
12 Advertising and promotion	256,220	210,367	45,753	100
13 Office expenses	792,799	546,938	198,625	47,236
14 Information technology	1,073,639	911,081	135,715	26,843
15 Royalties	0	0	0	0
16 Occupancy	2,583,571	2,120,248	444,669	18,654
17 Travel	77,420	77,420	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	32,080	30,584	1,496	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	1,034,656	848,337	156,098	30,221
23 Insurance	430,196	12,710	417,486	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Direct program costs: Global dev't.	4,069,025	4,069,025	0	0
b Direct program costs: SSA	1,428,260	1,428,260	0	0
c Direct program costs: Grad	226,665	226,665	0	0
d Direct program costs: IHP	10,322	10,322	0	0
e All other expenses	480,983	408,474	72,191	318
25 Total functional expenses. Add lines 1 through 24e	49,461,974	42,515,783	6,333,752	612,439
26 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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,801,580	1	1,199,591
	2 Savings and temporary cash investments	4,420,447	2	6,092,052
	3 Pledges and grants receivable, net	6,320,882	3	5,678,702
	4 Accounts receivable, net	523,310	4	975,249
	5 Loans and other receivables from 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	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	50,069	7	51,703
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	1,751,536	9	2,296,850
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 19,507,814		
	b Less: accumulated depreciation	10b 15,508,260	10c	3,999,554
	11 Investments—publicly traded securities	32,799,686	11	32,739,040
	12 Investments—other securities. See Part IV, line 11	13,847,118	12	16,355,844
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	
	15 Other assets. See Part IV, line 11	275,340	15	122,145
	16 Total assets. Add lines 1 through 15 (must equal line 33)	66,805,945	16	69,510,730
Liabilities	17 Accounts payable and accrued expenses	6,914,736	17	6,391,227
	18 Grants payable	0	18	0
	19 Deferred revenue	7,102,102	19	6,192,573
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	4,876,000	24	1,999,999
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	18,892,838	26	14,583,799
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	7,646,662	27	6,939,096
	28 Net assets with donor restrictions	40,266,445	28	47,987,835
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	47,913,107	32	54,926,931
	33 Total liabilities and net assets/fund balances	66,805,945	33	69,510,730

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	48,654,850
2	Total expenses (must equal Part IX, column (A), line 25)	2	49,461,974
3	Revenue less expenses. Subtract line 2 from line 1	3	-807,124
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	47,913,107
5	Net unrealized gains (losses) on investments	5	7,778,004
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	42,944
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	54,926,931

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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 on 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 on Schedule O and describe any steps taken to undergo such audits .	✓	

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 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

WORLD LEARNING INC

Employer identification number

03-0179592

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 **section 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 33¹/₃% 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 33¹/₃% 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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2020. 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 <input type="checkbox"/>		
b 33¹/₃% support test—2019. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2020. 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 <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2019. 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2020. 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 . . . <input type="checkbox"/>		
b 33 1/3% support tests—2019. 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 . . . <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 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>		
2 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>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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>		
c 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>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
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>		
c 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>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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>		
8 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>		
9a 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 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>		
c 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>		
10a 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 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>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 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? 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.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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)? 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).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
2 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in line 2, above, 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a 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? 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.			
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a 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? If "Yes" or "No," provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
3b			

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.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):	1e	
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<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)

Section D—Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5	
6	Other distributions (describe in Part VI). See instructions.	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9	Distributable amount for 2020 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016 . . .			
b Excess from 2017 . . .			
c Excess from 2018 . . .			
d Excess from 2019 . . .			
e Excess from 2020 . . .			

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.)

[illegible]

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 for instructions and the latest information.**

OMB No. 1545-0047

2020

**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 organization WORLD LEARNING INC	Employer identification number 03-0179592
--	--

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												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		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.		
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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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	
1	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:		
a	Volunteers?		✓
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	✓	
c	Media advertisements?		✓
d	Mailings to members, legislators, or the public?		✓
e	Publications, or published or broadcast statements?		✓
f	Grants to other organizations for lobbying purposes?		✓
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	✓	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓
i	Other activities?	✓	
j	Total. Add lines 1c through 1i		2,924
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓
b	If "Yes," enter the amount of any tax incurred under section 4912		
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912		
d	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
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

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."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	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?	4	
5	Taxable amount of lobbying and political expenditures (See instructions)	5	

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.

Schedule C, Part II-B, Line 1 - 1G. DIRECT CONTACT WITH LEGISLATORS, THEIR STAFFS, GOVERNMENT OFFICIALS, OR A LEGISLATIVE BODY: 42. WORLD LEARNING HAS PERIODIC DIRECT CONTACT WITH THESE PARTIES IN SUPPORT OF U.S. PROGRAMS RELATED TO INTERNATIONAL EDUCATION, DEVELOPMENT, AND EXCHANGES. ADVOCACY/LOBBY DAYS: 1. WORLD LEARNING PARTICIPATED IN 1 ADVOCACY DAY FACILITATED BY THE ALLIANCE FOR INTERNATIONAL EXCHANGE. WORLD LEARNING'S PARTICIPATION IN THIS ADVOCACY DAY CONSISTED OF PRESENTING IMPACT/RESULTS OF EDUCATIONAL AND CULTURAL EXCHANGES ON PARTICIPANTS AND U.S. HOST COMMUNITIES. MET WITH 8 MEMBERS OF CONGRESS OR THEIR STAFF. MEETINGS WITH CONGRESSIONAL STAFF AND STATE LEGISLATORS: 34 MEETINGS WITH CONGRESSIONAL STAFF INCLUDING STAFF OF THE HOUSE AND SENATE APPROPRIATIONS COMMITTEES, THE HOUSE FOREIGN AFFAIRS COMMITTEE, AND THE SENATE FOREIGN RELATIONS COMMITTEE. MEETINGS FOCUSED ON SUPPORT FOR THE INTERNATIONAL AFFAIRS ACCOUNT, THE IMPACT OF EDUCATIONAL AND CULTURAL EXCHANGES, DEVELOPMENT AND ECONOMIC ASSISTANCE, THE IMPACT OF COVID-19, AND ON INFREQUENT OCCASIONS INCLUDED FUNDING REQUESTS FOR ASSOCIATED ACCOUNTS. 2. MEETINGS WITH MEMBERS OF THE VERMONT STATE LEGISLATURE TO COMMUNICATE THE IMPACT OF COVID-19 ON VERMONT NONPROFIT INSTITUTIONS AND INSTITUTIONS OF HIGHER EDUCATIONS, AND TO INQUIRE REGARDING PANDEMIC

Part IV - Supplemental Information (Continued)

RELIEF. 11. OTHER ACTIVITIES: WORLD LEARNING PAYS DUES TO A VARIETY OF ORGANIZATIONS THAT ENGAGE IN LOBBYING IN SUPPORT OF U.S. FOREIGN ASSISTANCE AND THE INTERNATIONAL AFFAIRS ACCOUNT BUT WORLD LEARNING HAS NOT MADE ANY INTERNAL ALLOCATION OF MOST OF THE DUES.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► 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 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

WORLD LEARNING INC

Employer identification number

03-0179592

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
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 FASB 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 FASB 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 FASB 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 make 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 program
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:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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 on 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
1a Beginning of year balance	38,588,167	38,277,610	45,334,328	44,714,026	41,469,602
b Contributions	99,587	2,093,622	28,437	178,639	44,615
c Net investment earnings, gains, and losses	9,470,733	1,024,954	1,440,595	3,031,875	5,429,238
d Grants or scholarships	883,572	1,403,168	1,644,790	1,462,682	1,153,815
e Other expenditures for facilities and programs	482,531	1,404,851	6,880,960	1,127,530	1,075,614
f Administrative expenses	0	0	0	0	0
g End of year balance	46,792,384	38,588,167	38,277,610	45,334,328	44,714,026

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

- a** Board designated or quasi-endowment ☐ 0 %
b Permanent endowment ☐ 72.11 %
c Term endowment ☐ 27.89 %

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
3a(i)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3a(ii)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

b If "Yes" on line 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
1a Land	0	479,922		479,922
b Buildings	0	8,695,678	7,321,664	1,374,014
c Leasehold improvements	0	940,372	225,712	714,660
d Equipment	0	5,520,120	4,659,550	860,570
e Other	0	3,871,722	3,301,334	570,388
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,999,554

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 Fixed income strategies - non publicly traded	1,681,630	End-of-Year Market Value
(A) Hedge funds	11,509,511	End-of-Year Market Value
(B) Private equity funds	2,835,169	End-of-Year Market Value
(C) Real estate funds	83,807	End-of-Year Market Value
(D) Beneficial Interest in Remainder Trust	245,727	End-of-Year Market Value
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	16,355,844	

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)		
Total. (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)	
Total. (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	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	0

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB 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.

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

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.

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

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.

Schedule D, Part V, Line 4 - World Learning's Endowment Fund is a long-term financial resource for World Learning and the execution of its mission. On an annual basis the Fund provides important financial resources to World Learning, primarily in the forms of 1) scholarship funding for participants in its academic and exchange programs and, 2) support for programs, new initiatives, and field projects.

Schedule D, Part X, Line 2 - World Learning follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement. This guidance provides that the tax effects from an uncertain tax position can only be recognized in the consolidated financial statements if the position is "more-likely-than-not" to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged. World Learning is exempt from Federal income tax under Internal Revenue Code ("IRC") section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. Certain of World Learning's foreign subsidiaries are organized as taxable entities in their respective countries. World Learning has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated business income; to determine its filing and tax obligations in jurisdictions for which it was a nexus; and to identify and evaluate other matters that may be considered tax positions. World Learning has determined that there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements. In addition, World Learning has not recorded a provision for income taxes as it has no material tax liability from unrelated business income activities.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
WORLD LEARNING INC

Employer identification number
03-0179592

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II <u>World Learning's non-discrimination policy is published in its printed promotional materials and printed registration materials, and also made available on the organization's website. World Learning does not discriminate on the basis of race, color, ethnic or national origin, sex, sexual orientation, gender identity, religion, age, ancestry, disability, military status, veteran status, or other non-merit reasons, in admissions.</u> (Continued on Schedule E, Part II, Statement 1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II. _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. _____ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6a Does the organization receive any financial aid or assistance from a governmental agency?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" on either line 6a or line 6b, explain on Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Schedule E, Part I, Line 6 - World Learning receives funding from the US Department of Education in the form of Federal Stafford Loan for eligible SIT Graduate Institute students.

Racially Nondiscriminatory Media Policy Explanation

Explanation

educational programs, or activities and employment, and complies with all applicable federal and state laws regarding nondiscrimination and affirmative action, including Title IX of the Education Amendments of 1972 and Section 504 of the Rehabilitation Act of 1973, and Title VII of the Civil Rights Act of 1964.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**

► **Attach to Form 990.**

► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

WORLD LEARNING INC

Employer identification number

03-0179592

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) Central America and the Caribbean	1	3	Program Services	Education	474,964
(2) Central America and the Caribbean	0	0	Grantmaking		18,750
(3) Central America and the Caribbean	0	0	Investments		10,491,233
(4) East Asia and the Pacific	1	5	Program Services	Civil Society and Governance	553,204
(5) East Asia and the Pacific	7	52	Program Services	Education	3,204,568
(6) East Asia and the Pacific	0	0	Grantmaking		103,557
(7) Europe (including Iceland and the United Kingdom)	8	30	Program Services	Education	5,203,942
(8) Europe (including Iceland and the United Kingdom)	0	0	Program Services	Exchange and Training	7,538
(9) Europe (including Iceland and the United Kingdom)	0	0	Grantmaking		73,239
(10) Europe (including Iceland and the United Kingdom)	0	0	Investments		1,901,130
(11) Middle East and North Africa	5	114	Program Services	Education	10,603,073
(12) Middle East and North Africa	1	3	Program Services	Exchange and Training	727,651
(13) Middle East and North Africa	0	0	Grantmaking		2,242,309
(14) North America (including Canada)	1	2	Program Services	Education	267,730
(15) North America (including Canada)	0	0	Program Services	Exchange and Training	19,653
(16) Russia and the newly independent states	0	0	Grantmaking		61,493
(17) Sch F, Stmt 1					
3a Subtotal	24	209			35,954,034
b Total from continuation sheets to Part I		185			11,139,529
c Totals (add lines 3a and 3b)	47	394			47,093,563

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Middle East and North Africa	Participant Exchanges	1,043,895	wire transfers	0	n/a	n/a
(2)			South America	Youth Ambassadors Program	6,500	wire transfers	0	n/a	n/a
(3)			East Asia and the Pacific	Education	84,315	wire transfers	0	n/a	n/a
(4)			South Asia	Participant Exchanges	5,980	wire transfers	0	n/a	n/a
(5)			Europe (including Iceland)	Participant Exchanges	9,236	wire transfers	0	n/a	n/a
(6)			Europe (including Iceland)	Participant Exchanges	5,280	wire transfers	0	n/a	n/a
(7)			Middle East and North Africa	Participant Exchanges	12,136	wire transfers	0	n/a	n/a
(8)			Middle East and North Africa	Education	7,605	wire transfers	0	n/a	n/a
(9)			Russia and the new independent states	Participant Exchanges	44,275	wire transfers	0	n/a	n/a
(10)			North America (including Mexico and Central America)	Participant Exchanges	20,930	wire transfers	0	n/a	n/a
(11)			Middle East and North Africa	Education	12,992	wire transfers	0	n/a	n/a
(12)			Middle East and North Africa	Education	7,120	wire transfers	0	n/a	n/a
(13)			Middle East and North Africa	Education	7,120	wire transfers	0	n/a	n/a
(14)			Middle East and North Africa	Education	39,485	wire transfers	0	n/a	n/a
(15)			Middle East and North Africa	Education	887,497	wire transfers	0	n/a	n/a
(16)			Sch F, Stmt 2						

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

10

3 Enter total number of other organizations or entities

8

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Scholarships/Small grants	Europe (including Iceland)	15	55,781	account credit/wire	0	n/a	n/a
(2) Scholarships/Small grants	Middle East and North Africa	18	40,177	account credit/wire	0	n/a	n/a
(3) Scholarships/Small grants	South America	3	12,879	account credit/wire	0	n/a	n/a
(4) Scholarships/Small grants	South Asia	6	22,389	account credit/wire	0	n/a	n/a
(5) Scholarships/Small grants	Sub-Saharan Africa	14	55,961	account credit/wire	0	n/a	n/a
(6) Scholarships/Small grants	Central America and the Caribbean	3	18,750	account credit/wire	0	n/a	n/a
(7) Scholarships/Small grants	East Asia and the Pacific	103	74,908	account credit/wire	0	n/a	n/a
(8) Scholarships/Small grants	Russia and the newly independent states	3	17,219	account credit/wire	0	n/a	n/a
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☒ **Yes** ☐ **No**
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ **Yes** ☒ **No**
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☒ **Yes** ☐ **No**
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☒ **Yes** ☐ **No**
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☒ **Yes** ☐ **No**
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* ☒ **Yes** ☐ **No**

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Schedule F, Part I, Line 2 - Monitoring use of grants to organizations outside the US includes the following procedures: 1) obtain pre-award survey (for new grant recipients only); 2) obtain and review monthly or quarterly financial statements from recipients; 3) review financial reports and operational cash-flow status; 4) review recipients' local audit reports when available; 5) review programmatic reports from recipients; and 6) conduct monitoring and evaluation to assess sub-recipient performance. World Learning offers grants and scholarships to international students based on several criteria, including need and demonstrated commitment to the SIT's mission. Financial Aid Office awards financial aid to qualifying students based on several criteria and donors restrictions. Furthermore, in collaboration with Accounts Receivable Office, the Financial Aid Office monitors financial aid disbursements throughout the year.

Accounts and Activities Outside the United States

		Offices	Employees	Total
Region	South America	6	51	5,353,579
Activities	Program Services			
Services	Education			
Region	South America	0	0	20,895
Activities	Grantmaking			
Services				
Region	South Asia	4	45	1,620,406
Activities	Program Services			
Services	Education			
Region	South Asia	0	0	31,369
Activities	Grantmaking			
Services				
Region	Sub-Saharan Africa	13	89	4,057,319
Activities	Program Services			
Services	Education			
Region	Sub-Saharan Africa	0	0	55,961
Activities	Grantmaking			
Services				
Total:		23	185	11,139,529

Grants To Organization Outside US

		Cash Grant	Non-Cash Assistance
Region	Middle East and North Africa	8,995	0
Grant	Education		
Cash Disbursement	wire transfers		
Desc. of Non-Cash Asst.	n/a		
Valuation	n/a		
Region	Middle East and North Africa	125,232	0
Grant	Education		
Cash Disbursement	wire transfers		
Desc. of Non-Cash Asst.	n/a		
Valuation	n/a		
Region	Middle East and North Africa	27,000	0
Grant	Education		
Cash Disbursement	wire transfers		
Desc. of Non-Cash Asst.	n/a		
Valuation	n/a		

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

WORLD LEARNING INC

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

03-0179592

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Sch I, Stmt 1							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 41
- 3** Enter total number of other organizations listed in the line 1 table ▶ 1

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

Cat. No. 50055P

Schedule I (Form 990) 2020

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 See Schedule I, Part IV, Statement 2					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Schedule I, Part I, Line 2 - Monitoring the use of grants to organizations in the US includes the following procedures: 1) obtain pre-award survey (for new grant recipients only); 2) obtain and review monthly or quarterly financial statements from recipients; 3) pay sub-recipient based on financial reports and operational cash-flow status of recipients; 4) review recipients' annual A-133 audit reports; 5) review programmatic reports from recipients; and 6) conduct monitoring and evaluation to assess sub-recipient performance. World Learning offers grants and scholarships to US students based on several criteria, including need and demonstrated commitment to the SIT's mission. Financial Aid Office awards financial aid to qualifying students based on several criteria and donors restrictions. Furthermore, in collaboration with Accounts Receivable office, Financial Aid office monitors financial aid disbursements throughout the year.

Description of Grants and Other Assistance to Governments and Organizations in the United States

		Recipient EIN	Amt. of cash grant	Amt. of non- cash asst.
Name and address	Gulf Coast Diplomacy Council 227 2nd Ave N Saint Petersburg, FL 33701	22-3898121	7,937	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Cleveland Council on World Affairs 812 Huron Rd E 650 Cleveland, OH 44115	34-0720549	19,903	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Global Ties KC 30 West Pershing Road Suite 405 Kansas City, MO 64108	43-1727811	6,700	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	legislative fellows			
Name and address	Management System International Inc 200 12th Street South Suite 1200 Arlington, VA 22202	52-1215041	685,052	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	World Affairs Council of Oregon 1200 SW Park Ave 3rd Floor Portland, OR 97205	93-0568356	19,489	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Nothern Nevada International Center 821 N Center St Reno, NV 89501	94-2796785	7,948	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	International Republican Institute 1225 I St NW	52-1340267	255,665	0

Schedule I, Part IV, Statement 1

WORLD LEARNING INC

	No 800			
	Washington, DC 20005			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Gallaudet University	53-0199507	5,192	0
	800 Florida Avenue NE			
	Washington, DC 20002			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Georgetown University	53-0196603	731,315	0
	3700 O St NW			
	Washington, DC 20057			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Amigos de las Americas	74-1547146	406,761	0
	1800 West Loop South			
	Suite 1325			
	Houston, TX 77055			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Creative Connections Inc	13-3697184	6,023	0
	303 West Ave			
	Norwalk, CT 06854			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Vermont Council on World Affairs	03-6010787	16,200	0
	60 Main St			
	Ste 100			
	Burlington, VT 05401			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Duke University	56-0532129	9,286	0
	PO Box 602651			
	Charlotte, NC 28260			
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Focus Points Family Resource Center	84-1353944	9,775	0
	2501 E 48th Ave			
	Denver, CO 80216			

Schedule I, Part IV, Statement 1

WORLD LEARNING INC

IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	University of Oregon Po Box 3237 Eugene, OR 97403	46-4727800	9,218	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Outside the Lens 2750 Historic Decatur Road Suite 103 San Diego, CA 92106	26-4832772	31,356	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Tryon Fine Arts Center 34 Melrose Avenue Tryon, NC 28782	56-6086694	16,865	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Wisdom of the Elders Inc 3203 SE 109th Ave Portland, OR 97266	93-1164114	10,247	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Purdue University 1281 Win Hentschel BLVD Suite 1100 West Lafayette, IN 47906	35-6002041	88,201	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Iowa Resource for International Service 2521 University Boulevard Suite 123 Ames, IA 50014	42-1394408	5,604	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	International Rescue Committee 122 East 42nd Street New York, NY 10168	13-5660870	617,317	0
IRC code section	501c3			

Schedule I, Part IV, Statement 1

WORLD LEARNING INC

Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Augustana University 2001 S Summit Ave Sioux Falls, SD 57197	46-0224588	7,181	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Central Piedmont Community College 1201 Elizabeth Ave Charlotte, NC 28204	56-0797174	6,997	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Dillard University 2601 Gentilly Blvd New Orleans, LA 70122	72-0408929	5,418	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Mississippi State University PO Box 5307 Mississippi State, MS 39762	64-6000819	6,604	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Northeastern Illinois University 5500 N St Louis Ave Chicago, IL 60625	36-6009515	12,505	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Northwestern Connecticut Community College 4 Park Place Winstead, CT 06098	06-1311451	15,803	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Pacific University 2043 College Way Forest Grove, OR 97116	93-0386892	22,402	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			

Schedule I, Part IV, Statement 1

WORLD LEARNING INC

Name and address	University of Tennessee 201 Andy Holt Tower Knoxville, TN 37996	62-6001636	5,206	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Capacity Building			
Name and address	Global Ties Akron 6595 Manchester Road New Franklin, OH 44216	34-1433786	6,000	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Berlitz Franchising Corporation 7 Roszel Rd Princeton, NJ 08540	22-3384175	14,204	0
IRC code section	For Profit			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Education			
Name and address	World Affairs Council of Kentucky & Southern Indiana Indiana 200 West Broadway St Suite 607 Louisville, KY 40202	61-1078276	8,775	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant Exchanges			
Name and address	Trustees of Mount Holyoke College 50 College Street South Hadley, MA 01075	04-2103578	14,997	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Colorado Mountain College 802 Grand Avenue Glenwood Springs, CO 81601	84-0567768	7,630	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Georgia State University 75 Piedmont Ave NE Atlanta, GA 30303	58-6002050	15,066	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Lincoln University 1570 Baltimore Pike Lincoln University, PA 19352	23-1352655	9,375	0

Schedule I, Part IV, Statement 1

WORLD LEARNING INC

IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Massasoit Community College 1 Massasoit Boulevard Brockton, MA 02302	04-6281061	7,451	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Oakland Community College 2480 Opdyke Rd Bloomfield Hills, MI 48304	38-1751522	7,569	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Texas Womans University PO Box 425439 Denton, TX 76204	75-6002618	11,838	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	Universidad del Sagrado Corazon PO BOX 12383 SAN JUAN, PR 00914	66-0207156	20,253	0
IRC code section	501C3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	University of Houston-Clear Lake 2700 Bay Area Boulevard MC 103 Houston, TX 77058	74-6001399	5,654	0
IRC code section	Gov't			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			
Name and address	PeaceTech Lab 2301 Constitution Ave NW Washington, DC 20037	47-2267437	27,000	0
IRC code section	501c3			
Method of valuation	N/A			
Desc. of Non-Cash Asst.	N/A			
Purpose of grant	Participant exchange			

Description of Grants and Other Assistance to Individuals in the United States

		Number of recipients	Amt. of cash grant	Amt. of non-cash asst.
Type of grant	Scholarships and aid -Experiment in International Living; Awards funded by temporarily restricted and endowed gifts of WL.	414	231,190	0
Method of valuation	n/a			
Desc. of Non-Cash Asst.	n/a			
Type of grant	Scholarships and aid -SIT Graduate Institute; Awards funded by temporarily restricted and endowed gifts of WL.	51	216,126	0
Method of valuation	n/a			
Desc. of Non-Cash Asst.	n/a			
Type of grant	Small grants for individuals to participate in new program initiatives.	12	54,352	0
Method of valuation	n/a			
Desc. of Non-Cash Asst.	n/a			
Type of grant	Additional tuition/program fee assistance to participants of WL's enrollment based offerings is provided. Unlike awarded scholarships, tuition "discounting" is not funded by temporarily restricted or endowed gifts of WL.	74	270,935	0
Method of valuation	n/a			
Desc. of Non-Cash Asst.	n/a			

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

WORLD LEARNING INC

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 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

03-0179592

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the 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 type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- | | | | |
|--|-----------|---|---|
| a Receive a severance payment or change-of-control payment? | 4a | ✓ | |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | | ✓ |
| c Participate in or receive payment from an equity-based compensation arrangement? | 4c | | ✓ |

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 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:

- | | | | |
|--|-----------|--|---|
| a The organization? | 5a | | ✓ |
| b Any related organization? | 5b | | ✓ |

If "Yes" on line 5a or 5b, describe in Part III.

6 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:

- | | | | |
|--|-----------|--|---|
| a The organization? | 6a | | ✓ |
| b Any related organization? | 6b | | ✓ |

If "Yes" on line 6a or 6b, describe in Part III.

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

8 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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Carol Jenkins, CEO	(i) 303,161	(ii) 0	(iii) 2,404	7,500	11,532	324,597	0
		(ii) 0	0	0	0	0	0	0
2	Konstantin Lomidze, SVP Finance, CFAO	(i) 274,260	(ii) 0	(iii) 558	6,980	16,214	298,012	0
		(ii) 0	0	0	0	0	0	0
3	Sophia Howlett, President, SIT	(i) 242,095	(ii) 0	(iii) 2,296	6,045	19,353	269,789	0
		(ii) 0	0	0	0	0	0	0
4	Lisa Rae, SVP of Legal Affairs and General Counsel	(i) 189,655	(ii) 0	(iii) 632	4,895	30,483	225,665	0
		(ii) 0	0	0	0	0	0	0
5	Lisa Posner Olocco, Vice President, Global Programs	(i) 201,395	(ii) 0	(iii) 2,797	4,927	1,190	210,309	0
		(ii) 0	0	0	0	0	0	0
6	Carleena Graham, Vice President, HR & Administration	(i) 185,878	(ii) 0	(iii) 889	4,497	913	192,177	0
		(ii) 0	0	0	0	0	0	0
7	Paul Dery, Executive Director: Corporate Finance	(i) 162,193	(ii) 0	(iii) 507	4,012	12,250	178,962	0
		(ii) 0	0	0	0	0	0	0
8	James A Morehouse, VP, Advancement & Innovation	(i) 154,252	(ii) 0	(iii) 191	0	13,840	168,283	0
		(ii) 0	0	0	0	0	0	0
9	Cynthia M Runyan, Divisional Vice President Finance - GDE	(i) 159,738	(ii) 0	(iii) 739	3,855	382	164,714	0
		(ii) 0	0	0	0	0	0	0
10		(i)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
16		(i)	(ii)	(iii)				

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.

Schedule J, Part I, Line 4 - Severance payments of \$46,762 have been made to James A Morehouse during calendar year 2020.

Schedule J, Part I, Line 7 - Depending on the availability of budget, employees may get a small amount of discretionary performance bonuses from year to year with the authorization of the CEO and CFAO.

**SCHEDULE M
(Form 990)**Department of the Treasury
Internal Revenue Service**Noncash Contributions**

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020**Open to Public
Inspection**

Name of the organization

WORLD LEARNING INC

Employer identification number

03-0179592

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	✓	19	167,048	Market Price
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Yes No

30a		✓
31	✓	
32a		✓

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Schedule M, Part I, Line 9 - The organization is reporting the number of contributions in column (B).

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

WORLD LEARNING INC

Employer identification number

03-0179592

Form 990, Part VI, Section B, Line 11b - The complete IRS FORM 990 filing is prepared by management of World Learning and reviewed in detail (and signed) by contracted tax advisors. Prior to electronically filing with the IRS, a complete copy of the return is made available to all members of World Learning's Board of Trustees.

Form 990, Part VI, Section B, Line 12c - World Learning's Corporate Secretary circulates the "FORM 990 DISCLOSURES QUESTIONNAIRE and ANNUAL CONFLICT OF INTEREST & RELATED PARTY QUESTIONNAIRE" (POLICY) forms to each Trustee annually, and also to Executive Committee members and key employees. The General Counsel reviews responses as needed with an eye towards any disclosures that could present an issue under the "POLICY." If an issue arises, General Counsel refers the matter to the Board Chairperson, who follows up on the matter in accordance with the "POLICY."

Form 990, Part VI, Section B, Line 15 - Pursuant to the "POLICY ABOUT FIDUCIARY RESPONSIBILITY, CONFLICT OF INTEREST, INTERMEDIATE SANCTIONS AND DISCLOSURES," World Learning's Audit Committee, an independent committee that does not have any conflicts of interest with respect to compensation paid to the organization's executives, meets in executive session to review and approve the reasonableness of compensation for the President and CEO, along with all Officers and Senior Managers (VP level) of World Learning. Committee members who may have conflicts of interest or are otherwise not independent from WL due to a business relationship recuse themselves from this Committee vote. Surveys to which WL subscribes in order to assess the reasonableness of all executive compensation are provided, and include third-party benchmarking information in the form of compensation market conditions. This compensation review/approval process, an action item of the Audit Committee, is performed and documented annually.

Form 990, Part VI, Section C, Line 19 - Governance documents, such as organizational 'by-laws' and conflict-of-interest policy, are made available upon request to the Corporate Secretary of World Learning. Fiscal documentation, in the form of the organization's annual audited financial statements and 990 corporate tax filing, can be accessed on the organization's web site and are also made available upon request to the Finance Department of World Learning.

Form 990, Part XI, Line 9 - Unrealized gain from translation of foreign currency balances and other foreign currency transactions: \$2,305;
Split Interest Agreements adjustment gain: \$40,639

Mission Description

Description

to bridge cultural differences. Locally driven international development projects build the foundations of citizen participation in under-represented communities around the world. By connecting people through experiential learning and opportunities to practice what the Organization teaches, World Learning has created a global network of more than 100,000 students and alumni, faculty, staff, and in-country partners working together to inspire and lead effective social change.

First Program Service Accomplishments Description

Description

quality education; and government accountability. World Learning's core competencies are: 1) Education, 2) Youth Leadership, 3) International Exchange, and 4) Local Institutional Strengthening & Training. We are funded by various private and institutional donors including the US Department of State and the United States Agency for International Development. Learn more at: <https://www.worldlearning.org/what-we-do/>.

Third Program Service Accomplishments Description

Description

languages. SIT Graduate Institute served as a training center for early Peace Corps volunteers and attracts many returned volunteers as staff and students. Learn more at <https://graduate.sit.edu/>.

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	The Experiment in International Living - World Learning's founding program has been offering immersive cross-cultural exchanges, fun and thought-provoking adventures, and experiential learning programs since 1932. Due to the pandemic, The Experiment did not offer its normal program portfolio abroad. The Experiment pivoted digitally and offered virtual exchange programs for students from the US and the Middle East. The program, The Experiment Digital, served over 600 students and ran for eight weeks during the summer months. Through Experiential activities, group work and webinars, students were able to engage online supported by digital program facilitators. The Experiment Digital builds leadership and communication skills, gain essential international experience, increase self-confidence, and enhance global awareness. The Experiment Digital is supported by the Steven's Initiative, administered by the Aspen Institute and by generous donors and family foundations. Learn more at https://www.experiment.org/ .	1,033,807	235,364	235,938
	International Honors Programs - International Honors Program (IHP), a program within SIT, offers undergraduate students a unique comparative learning opportunity to analyze and contrast today's global conditions, evaluate issues and challenges, and compare solutions across countries and cultures. IHP participants study issues relating to public health, the environment, globalization, urban planning, governance, food security and agriculture, international relations, social justice, and human rights. Learn more about IHP at https://studyabroad.sit.edu/programs/ihp-comparative-programs/ .	558,447	0	97,565
	Other program services, including private exchange programs and auxiliary student services.	91,229	0	129,041
Total:		1,683,483	235,364	462,544

Name Of Foreign Country

Name

Algeria

Angola

American Samoa

Argentina

Australia

Bolivia

Burma

Brazil

China

Chile

Cameroon

Colombia

Ecuador

Egypt

Ethiopia

Czech Republic

Ghana

Iceland

Indonesia

India

Jamaica

Jordan

Kenya

Kosovo

Lebanon

Liberia

Madagascar

Mongolia

Mexico

Netherlands

Nepal

Nicaragua

Peru

Pakistan

Panama

Serbia

Rwanda

South Africa
Senegal
Spain
Switzerland
Tunisia
Tanzania
Uganda
United Kingdom (England, Northern Ireland, Scotland, and Wales)
Vietnam

States Where Copy Of Return Is Filed

States

AK

AL

AR

CA

CO

CT

FL

GA

HI

IL

KS

KY

LA

MA

MD

ME

MI

MN

MO

MS

NC

ND

NH

NJ

NM

NY

OH

OK

OR

PA

RI

SC

TN

UT

VA

WA

WI

WV

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

Name of the organization

WORLD LEARNING INC

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020**Open to Public
Inspection**

Employer identification number

03-0179592

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) World Learning Angola Rua 21 de Janeiro Q-5 Case 217 Barrio Morro Bento, Luanda, Municipi	Cross cultural training	Angola			World Learning Inc	✓	
(2) Fundacion World Learning (Argentina) Avda Del Libertador 498 Piso 3, Ciudad de Buenos Aires C1001ABR, Ar	Cross cultural training	Argentina			World Learning Inc	✓	
(3) Centro del Programma Educational SIT (Panama) Calle Alberto Oriol Tejada 374A Ciudad del Saber, Clayton, Panama	Cross cultural training	Panama			World Learning Inc	✓	
(4) World Learning Samoa Charitable Trust PO Box 9268, Apia, Samoa and Western Samoa	Cross cultural training	Samoa and Western Samoa			World Learning Inc	✓	
(5) Fundacion Privada World Learning (Spain) Callejon de San Cecilio 13, Albaicin, Granada 18010, Spain	Cross cultural training	Spain			World Learning Inc	✓	
(6) Association of World Learning in Switzerland Business Center Chemin du Canal 5, Nyon 1260, Switzerland	Cross cultural training	Switzerland			World Learning Inc	✓	
(7) (Continued on Schedule R, Part VII, Statement 1)							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) World Learning India Private LTD F-301 2nd Floor Lado Sarai, New Delhi 110030, India	Cross cultural training	India	World Learning Inc	C	266,629	785,336	99.97%	✓	
(2) World Learning Australia Pty Ltd 20 Albert Street, Blackburn, Victoria 3130, Australia	Cross cultural training	Australia	World Learning Inc	C	259,701	557,302	100%	✓	
(3) World Learning SC Callejon del Carmen 101 Colonia Centro, Oaxaca 680	Cross cultural training	Mexico	World Learning Inc	C	124,420	7,066	99.99%	✓	
(4) The School for International Training (S Africa) Intuthuko Junction 750 Francois Road, Cato Manor,	Cross cultural training	South Africa	World Learning Inc	C	265,358	99,618	100%	✓	
(5) Charitable Remainder Unitrust (1) 75 State St, Boston, MA 02109	CRUT	MA	World Learning Inc	T				✓	
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	✓
b Gift, grant, or capital contribution to related organization(s)	1b	✓
c Gift, grant, or capital contribution from related organization(s)	1c	✓
d Loans or loan guarantees to or for related organization(s)	1d	✓
e Loans or loan guarantees by related organization(s)	1e	✓
f Dividends from related organization(s)	1f	✓
g Sale of assets to related organization(s)	1g	✓
h Purchase of assets from related organization(s)	1h	✓
i Exchange of assets with related organization(s)	1i	✓
j Lease of facilities, equipment, or other assets to related organization(s)	1j	✓
k Lease of facilities, equipment, or other assets from related organization(s)	1k	✓
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	✓
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓
o Sharing of paid employees with related organization(s)	1o	✓
p Reimbursement paid to related organization(s) for expenses	1p	✓
q Reimbursement paid by related organization(s) for expenses	1q	✓
r Other transfer of cash or property to related organization(s)	1r	✓
s Other transfer of cash or property from related organization(s)	1s	✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
Fundacion World Learning (Argentina)	p	548,898	Actual expense reimbursement
(1) Centro del Programa Educational SIT (Panama)	p	60,695	Actual expense reimbursement
(2) Fundacion Privada World Learning (Spain)	p	126,609	Actual expense reimbursement
(3) Association of World Learning in Switzerland	p	146,920	Actual expense reimbursement
(4) World Learning Inc (Zanzibar)	p	103,532	Actual expense reimbursement
(5) (Continued on Schedule R, Part VII, Statement 2)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

This image shows a full page of a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page, typical of notebook paper or a document template. There is no text or other content on the page.

Description of Identification of Related Tax-Exempt Organizations

Name and EIN	World Learning Inc (Zanzibar)
Address	PO Box 3040 Zanzibar, Tanzania
Primary activities	Cross cultural training
State or foreign country	Tanzania
Exempt code section	
Public charity status	
Direct controlling entity	World Learning Inc
512(b)(13) controlled organization?	Yes
Name and EIN	World Learning Europe CIC
Address	Lafone House Unit 19 The Leather Market 11-13 Weston Str London, SE1 3ER, United Kingdom (England, Northern Ireland, Scotland, and Wales)
Primary activities	Education, sustainable development, and exchange
State or foreign country	United Kingdom (England, Northern Ireland, Scotland, and Wales)
Exempt code section	
Public charity status	
Direct controlling entity	World Learning Inc
512(b)(13) controlled organization?	Yes
Name and EIN	World Learning Iceland ehf
Address	Efstaleiti 5 103 Reykjavik Reykjavik, Iceland
Primary activities	Cross cultural training
State or foreign country	Iceland
Exempt code section	
Public charity status	
Direct controlling entity	World Learning Inc
512(b)(13) controlled organization?	Yes
Name and EIN	World Learning Chile
Address	Bellavista No 1263 Recreo Vina del Mar, Chile
Primary activities	Cross cultural training
State or foreign country	Chile
Exempt code section	
Public charity status	
Direct controlling entity	World Learning Inc
512(b)(13) controlled organization?	Yes
Name and EIN	Yayasan World Learning Indonesia
Address	Jl WR Supratman No 248 Kesiman-Kerthalangu Bali, Indonesia
Primary activities	Cross cultural training
State or foreign country	Indonesia
Exempt code section	
Public charity status	
Direct controlling entity	World Learning Inc
512(b)(13) controlled organization?	Yes
Name and EIN	Persatuan Pembelajaran Selangor Dan Kuala Lumpur
Address	Kolej Karis Mas 4th Floor Universiti Kebangsaan Malaysia Bangi, Selangor 43600, Malaysia
Primary activities	Cross Cultural Training

Schedule R, Part VII, Statement 1**WORLD LEARNING INC****State or foreign country** Malaysia**Exempt code section****Public charity status****Direct controlling entity** World Learning Inc**512(b)(13) controlled organization?** Yes

Name and EIN Fundacion World Learning Colombia**Address** AV DANIEL LEMAITRE CL 32 8 21 ED BANCO POPULAR OF 1306 BRR CENTRO H
CARTAGENA, BOLIVAR, Colombia**Primary activities** Cross cultural training**State or foreign country** Colombia**Exempt code section****Public charity status****Direct controlling entity** World Learning Inc**512(b)(13) controlled organization?** Yes

Description of Covered Relationships and Transaction Thresholds

		Amt. involved
Name	World Learning India Private LTD	217,769
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	World Learning Australia Pty Ltd	28,960
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	World Learning SC	51,410
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	The School for International Training (S Africa)	239,621
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	World Learning Europe CIC	2,654
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	World Learning Iceland ehf	379,157
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	World Learning Chile	88,933
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	
Name	Yayasan World Learning Indonesia	30,932
Transaction type	p	
Method of determining amt. involved	Actual expense reimbursement	