

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

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

**A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020**

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

**C** Name of organization  
 WORLD LEARNING INC  
 Doing business as  
 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

**D** Employer identification number  
 03-0179592

**E** Telephone number  
 (802) 257-7751

**G** Gross receipts \$ 110,928,344

**F** Name and address of principal officer:  
 Carol Jenkins  
 1015 15th Street NW  
 9th Floor  
 Washington, D C 20005

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: ▶ www.worldlearninginc.org

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

**L** Year of formation: 1932

**M** State of legal domicile: VT

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
 To work globally to enhance the capacity and commitment of individuals, institutions, and communities to create a more sustainable, peaceful, and just world.

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	18
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	17
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	606
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	2
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	-2,272
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	-167,785

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	1,477,451	3,993,878
<b>9</b> Program service revenue (Part VIII, line 2g)	114,463,065	102,484,617
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	678,623	489,201
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	383,472	104,317
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	117,002,611	107,072,013

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,577,765	12,267,594
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	41,529,467	36,323,902
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	27,630	5,000
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,747,055		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	67,213,306	58,044,967
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	120,348,168	106,641,463
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-3,345,557	430,550

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	73,323,253	66,805,945
<b>21</b> Total liabilities (Part X, line 26)	26,774,592	18,892,838
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	46,548,661	47,913,107

**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: 2021-05-13  
 Konstantin Lomidze CFAO & Senior VP of Finance  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: 2021-05-13  
 Check  if self-employed PTIN: P00847851  
 Firm's name: ▶ Grant Thornton LLP Firm's EIN: ▶ 36-6055558  
 Firm's address: ▶ 1000 Wilson Blvd Phone no. (703) 847-7659  
 Arlington, VA 22209

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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.

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 \$ 55,600,900 including grants of \$ 8,825,590 ) (Revenue \$ 58,829,609 )

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.

4b (Code: ) (Expenses \$ 21,995,589 including grants of \$ 1,685,738 ) (Revenue \$ 29,288,977 )

Study Abroad - A pioneer in experiential, field-based study abroad, WL offers semester, summer, and custom term programs for undergraduate students in over 40 countries worldwide, as well as comparative programs in multiple locations. Our program mission: Prepare students to be inter-culturally effective leaders, professionals, and citizens.

4c (Code: ) (Expenses \$ 6,213,341 including grants of \$ 294,903 ) (Revenue \$ 8,250,148 )

International Honors Programs - International Honors Program (IHP), a program within World Learning/Study Abroad, 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.

(Code: ) (Expenses \$ 4,636,062 including grants of \$ 1,128,513 ) (Revenue \$ 4,349,209 )

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. Today, EIL provides three-to-five-week summer programs for high school students in over 25 countries worldwide.

(Code: ) (Expenses \$ 1,910,562 including grants of \$ 332,850 ) (Revenue \$ 1,249,741 )

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 and Uganda.

(Code: ) (Expenses \$ 6,993,806 including grants of \$ ) (Revenue \$ 516,933 )

Other program services, including SIT program support, private exchange programs, and auxiliary student services.

4d Other program services (Describe in Schedule O.) (Expenses \$ 13,540,430 including grants of \$ 1,461,363 ) (Revenue \$ 6,115,883 )

4e Total program service expenses 97,350,260

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	Yes	
<b>2</b>	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
<b>3</b>	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
<b>4</b>	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	Yes	
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
<b>9</b>	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	Yes	
<b>11</b>	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
<b>b</b>	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	Yes	
<b>c</b>	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
<b>d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
<b>e</b>	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		No
<b>f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	Yes	
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
<b>b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	Yes	
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	Yes	
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
<b>b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	Yes	
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	Yes	
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	Yes	
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
<b>20a</b>	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	

Part IV Checklist of Required Schedules (continued)

Table with 3 main columns: Question/Description, Yes, No. Rows 22-38 covering various organizational requirements and tax-exempt bond issues.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Form 990 (2019) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 16 with various questions and input fields.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in 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? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 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? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 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 in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b 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? 11b 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 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 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? 16b 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

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed 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 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website Upon request Other (explain in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: Mersea Mulat Boku 1015 15th Street NW 9th Floor Washington, DC 20005 (202) 645-5244

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Carol Jenkins ..... President and CEO	55 ..... 0	X		X				297,666	0	25,876
(2) Konstantin Lomidze ..... SVP Finance, CFAO	55 ..... 0			X				273,264	0	39,707
(3) Sophia Howlett ..... President, SIT	55 ..... 0			X				235,982	0	26,698
(4) Lisa Rae ..... SVP of Legal Affairs and General Counsel	55 ..... 0			X				184,056	0	38,471
(5) Lisa Posner Olocco ..... Vice President, Global Programs	40 ..... 0					X		198,428	0	13,115
(6) James A Morehouse ..... VP, Advancement & Innovation	40 ..... 0					X		174,904	0	26,166
(7) Kimberly M Abbott ..... VP of Marketing & Communications	40 ..... 0					X		176,328	0	15,035
(8) Carleena Graham ..... Vice President, HR & Administration	40 ..... 0					X		172,004	0	9,508
(9) Paul Dery ..... Executive Director: Corporate Finance	40 ..... 0					X		156,443	0	18,557
(10) Bethaney M Laclair ..... VP, Internal Affairs & Corp Sec [through 06/2019]	40 ..... 0						X	120,769	0	17,342
(11) Allen B Cutler ..... Trustee; Vice Chair	1.5 ..... 0	X		X				0	0	0
(12) Carole Wood ..... Trustee [through 10/2019]	1.5 ..... 0	X						0	0	0
(13) Charles F MacCormack ..... Trustee	1.50 ..... 0	X						0	0	0
(14) Cheryl Winter Lewy ..... Trustee	1.5 ..... 0	X						0	0	0
(15) Emilie M Ogden ..... Trustee	1.5 ..... 0	X						0	0	0
(16) Jennifer Backus ..... Trustee	1.5 ..... 0	X						0	0	0
(17) Lahcen Haddad ..... Trustee [from 10/2019]	1.5 ..... 0	X						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				
(18) Laura Roos Trustee	1.5 0	X						0	0	0	
(19) Lauren Landis Trustee [from 10/2019]	1.5 0	X						0	0	0	
(20) Lawrence S Cooley Trustee; Board Chair	0 0	X		X				0	0	0	
(21) Lynne Maguire Trustee; Vice Chair	1.5 0	X		X				0	0	0	
(22) Michael Clarfeld Trustee	1.5 0	X						0	0	0	
(23) Michael Siegel Trustee	1.5 0	X						0	0	0	
(24) Paul S Muther Trustee; Vice Chair	1.5 0	X		X				0	0	0	
(25) Richard J Adler Trustee	1.5 0	X						0	0	0	
(26) Richard Keim Trustee	1.5 0	X						0	0	0	
(27) Thomas Hiatt Trustee	1.5 0	X						0	0	0	
(28) Virginia A Loeb Trustee	1.5 0	X						0	0	0	
<b>1b Sub-Total</b>											
<b>c Total from continuation sheets to Part VII, Section A</b>											
<b>d Total (add lines 1b and 1c)</b>							1,989,844	0	230,475		

**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 **▶ 4 8**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
<b>4</b> 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>	4 Yes	
<b>5</b> 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>	5	No

**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	230,205
Greystone 12505 Park Potomac Avenue Suite 420 Potomac, MD 20854	Investment Management	204,997
Girikon Inc 15433 N Tatum Blvd Suite 105 Phoenix, AZ 85032	Salesforce Consultancy	176,820

**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 **▶ 3**

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	0			
	<b>b</b> Membership dues . . . . .	<b>1b</b>	0			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	0			
	<b>d</b> Related organizations . . . . .	<b>1d</b>	0			
	<b>e</b> Government grants (contributions)	<b>1e</b>	0			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	3,993,878			
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>	95,180			
<b>h Total.</b> Add lines 1a-1f . . . . .			3,993,878			

<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> Global Development and Exchange		900099	58,829,609	58,829,609	0	0
<b>b</b> Study Abroad		611310	29,288,977	29,288,977	0	0	
<b>c</b> Int'l Honors Program		611310	8,250,148	8,250,148	0	0	
<b>d</b> The Experiment in Int'l Living		611600	4,349,209	4,349,209	0	0	
<b>e</b> SIT Graduate Institute		611310	1,249,741	1,249,741	0	0	
<b>f</b> All other program service revenue.			516,933	516,933	0	0	
<b>g Total.</b> Add lines 2a-2f. . . . .			102,484,617				

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,089,318	0	-2,272	1,091,590	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0	0	0	0	
	<b>5</b> Royalties . . . . .		162	0	0	162	
	<b>6a</b> Gross rents	(i) Real	4,264	0			
		(ii) Personal					
		<b>6b</b> Less: rental expenses	9,464	0			
		<b>6c</b> Rental income or (loss)	-5,200	0			
	<b>d</b> Net rental income or (loss) . . . . .		-5,200	0	0	-5,200	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	3,246,750	0			
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses	3,846,867	0			
		<b>7c</b> Gain or (loss)	-600,117	0			
	<b>d</b> Net gain or (loss) . . . . .		-600,117	0	0	-600,117	
	<b>8a</b> Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
	<b>b</b> Less: direct expenses	<b>8b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>						
	<b>b</b> Less: direct expenses	<b>9b</b>					
	<b>c</b> Net income or (loss) from gaming activities . . . . .						

<b>10a</b> Gross sales of inventory, less returns and allowances . . .	<b>10a</b>				
<b>b</b> Less: cost of goods sold	<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory . . .					
Miscellaneous Revenue	Business Code				
<b>11a</b> Credit card rebate	611310	70,774	0	0	70,774
<b>b</b> Credit card convenience Fee	611310	18,118	0	0	18,118
<b>c</b> Dormitory rental	611310	12,100	0	0	12,100
<b>d</b> All other revenue . . . . .		8,363	0	0	8,363
<b>e Total.</b> Add lines 11a-11d . . . . . ▶		109,355			
<b>12 Total revenue.</b> See instructions . . . . . ▶		107,072,013	102,484,617	-2,272	595,790

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).  
 Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	5,504,424	5,504,424		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	1,633,261	1,633,261		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	5,129,909	5,129,909		
<b>4</b> Benefits paid to or for members	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees	1,122,901	266,996	855,905	0
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
<b>7</b> Other salaries and wages	28,442,925	24,415,486	3,112,828	914,611
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	884,871	776,243	80,554	28,074
<b>9</b> Other employee benefits	4,265,324	3,751,189	389,557	124,578
<b>10</b> Payroll taxes	1,607,881	1,354,514	205,132	48,235
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	0	0	0	
<b>b</b> Legal	376,686	67,539	296,269	12,878
<b>c</b> Accounting	652,481	287,291	365,190	0
<b>d</b> Lobbying	0	0	0	0
<b>e</b> Professional fundraising services. See Part IV, line 17	5,000			5,000
<b>f</b> Investment management fees	236,151	208,394	25,511	2,246
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,775,329	3,379,255	349,961	46,113
<b>12</b> Advertising and promotion	371,283	297,255	67,953	6,075
<b>13</b> Office expenses	1,560,301	1,375,171	89,362	95,768
<b>14</b> Information technology	994,093	875,186	97,336	21,571
<b>15</b> Royalties	0	0	0	0
<b>16</b> Occupancy	2,689,837	2,162,503	506,231	21,103
<b>17</b> Travel	3,127,175	3,030,491	68,188	28,496
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
<b>19</b> Conferences, conventions, and meetings	127,565	126,078	1,081	406
<b>20</b> Interest	58,476	0	58,476	0
<b>21</b> Payments to affiliates	0	0	0	0
<b>22</b> Depreciation, depletion, and amortization	1,125,749	905,962	185,887	33,900
<b>23</b> Insurance	375,074	6,346	368,728	0
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Direct program costs: int'l develop.	23,967,632	23,967,632	0	0
<b>b</b> Direct program costs: SSA	13,834,504	13,834,504	0	0
<b>c</b> Direct program costs: EIL	2,033,581	2,033,581	0	0
<b>d</b> Direct program costs: Grad	183,589	183,589	0	0
<b>e</b> All other expenses	2,555,461	1,777,461	419,999	358,001
<b>25</b> Total functional expenses. Add lines 1 through 24e	106,641,463	97,350,260	7,544,148	1,747,055
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	2,258,782	<b>1</b>	1,801,580
	<b>2</b> Savings and temporary cash investments	2,365,174	<b>2</b>	4,420,447
	<b>3</b> Pledges and grants receivable, net . . . . .	9,713,066	<b>3</b>	6,320,882
	<b>4</b> Accounts receivable, net . . . . .	695,837	<b>4</b>	523,310
	<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	99,183	<b>7</b>	50,069
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges . . . . .	5,258,424	<b>9</b>	1,751,536
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 22,266,393		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 17,250,416	4,279,603	<b>10c</b> 5,015,977
	<b>11</b> Investments—publicly traded securities . . . . .	34,490,568	<b>11</b>	32,799,686
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	13,599,883	<b>12</b>	13,847,118
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	562,733	<b>15</b>	275,340
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 34) . . . . .	73,323,253	<b>16</b>	66,805,945	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	7,509,236	<b>17</b>	6,914,736
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	13,325,985	<b>19</b>	7,102,102
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	76,936	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	5,862,435	<b>24</b>	4,876,000
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	0	<b>25</b>	0
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	26,774,592	<b>26</b>	18,892,838
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	5,565,839	<b>27</b>	7,646,662
	<b>28</b> Net assets with donor restrictions	40,982,822	<b>28</b>	40,266,445
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	46,548,661	<b>32</b>	47,913,107
<b>33</b> Total liabilities and net assets/fund balances	73,323,253	<b>33</b>	66,805,945	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	107,072,013
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	106,641,463
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	430,550
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	46,548,661
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	1,000,808
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-66,912
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A))	<b>10</b>	47,913,107

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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		No
<b>2b</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	Yes	
<b>2c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
<b>3a</b>	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?	Yes	
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

**Additional Data**

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**Software ID:** 19009572

**Software Version:** v1.00

**Form 990, Special Condition Description:**

**Special Condition Description**

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization  
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 **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	
<b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support test—2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b. .						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> 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 <b>stop here.</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

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

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

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	
<b>19a 33 1/3% support tests—2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support tests—2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> 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 on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b>	Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in <b>Part VI</b>.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.</i>		

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

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

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |  |           |  |  |
|--|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI):  |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d  | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by .035   | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |  |          |  |  |
|--|----------|--|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)   | <b>1</b> |  |  |
| <b>2</b> Enter 85% of line 1   | <b>2</b> |  |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)  | <b>3</b> |  |  |
| <b>4</b> Enter greater of line 2 or line 3   | <b>4</b> |  |  |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |  |

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

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

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

### Facts And Circumstances Test

Return Reference	Explanation

## **Additional Data**

**Return to Form**

**Software ID:** 19009572

**Software Version:** v1.00

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

2019

Name of the organization WORLD LEARNING INC

Employer identification number

03-0179592

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)( ) (enter number) organization
4947(a)(1) nonexempt charitable trust not treated as a private foundation
527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
4947(a)(1) nonexempt charitable trust treated as a private foundation
501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
WORLD LEARNING INC

Employer identification number  
03-0179592

**Part I**  
**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
 WORLD LEARNING INC

**Employer identification number**  
 03-0179592

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization  
WORLD LEARNING INC

Employer identification number

03-0179592

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

## **Additional Data**

**Return to Form**

**Software ID:** 19009572

**Software Version:** v1.00

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

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.

Table with 2 columns: Name of the organization (WORLD LEARNING INC) and 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?
4a Was a correction made?
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?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> 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:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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? .....	<input type="checkbox"/> Yes <input type="checkbox"/> 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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....		No	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....	Yes		
<b>c</b> Media advertisements? .....		No	
<b>d</b> Mailings to members, legislators, or the public? .....		No	
<b>e</b> Publications, or published or broadcast statements? .....		No	
<b>f</b> Grants to other organizations for lobbying purposes? .....		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	Yes		1,378
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		No	
<b>i</b> Other activities? .....	Yes		250
<b>j</b> Total. Add lines 1c through 1i .....			1,628
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		No	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

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

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

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

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

**Part IV Supplemental Information**

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

Return Reference	Explanation
Schedule C, Part II-B, Line 1	1 g. DIRECT CONTACT WITH LEGISLATORS, THEIR STAFFS, GOVERNMENT OFFICIALS, OR A LEGISLATIVE BODY: 32. 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: 3. WORLD LEARNING PARTICIPATED IN 3 ADVOCACY DAYS (1 FACILITATED BY THE ALLIANCE FOR INTERNATIONAL EXCHANGE, 1 FACILITATED BY THE BASIC EDUCATION COALITION, AND 1 FACILITATED BY THE U.S. GLOBAL LEADERSHIP COALITION). WORLD LEARNING'S PARTICIPATION IN THE ADVOCACY DAY OF THE ALLIANCE FOR INTERNATIONAL EDUCATION CONSISTED OF PRESENTING THE IMPACT/RESULTS OF EDUCATIONAL AND CULTURAL EXCHANGES ON PARTICIPANTS AND U.S. HOST COMMUNITIES. MET WITH 11 MEMBERS OF CONGRESS OR THEIR STAFF. WORLD LEARNING'S PARTICIPATION IN THE ADVOCACY DAY OF THE BASIC EDUCATION COALITION CONSISTED OF PRESENTING THE IMPACT/RESULTS OF INTERNATIONAL BASIC EDUCATION PROGRAMMING ON YOUTH AND COMMUNITIES IN DEVELOPING COUNTRIES. MET WITH 2 MEMBERS OF CONGRESS OR THEIR STAFF. WORLD LEARNING'S PARTICIPATION IN THE ADVOCACY DAY OF THE U.S. GLOBAL LEADERSHIP COALITION CONSISTED OF PRESENTING THE IMPACT/RESULTS OF DEVELOPMENT PROGRAMS OF THE INTERNATIONAL AFFAIRS ACCOUNT. MET WITH 5 MEMBERS OF CONGRESS OR THEIR STAFF. MEETINGS WITH CONGRESSIONAL STAFF AND STATE LEGISLATORS: 12. MEETINGS WITH CONGRESSIONAL STAFF ON THE HOUSE APPROPRIATIONS COMMITTEE AND FOREIGN RELATIONS COMMITTEE, SENATE FOREIGN RELATIONS COMMITTEE AND APPROPRIATIONS 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 OCCASSION INCLUDED FUNDING REQUESTS FOR ACCOUNTS. 2. MEETINGS WITH MEMBERS OF THE VERMONT STATE LEGISLATURE TO COMMUNICATE THE IMPACT OF COVID-19 ON THE NONPROFIT INSTITUTION AND PARTICIPANTS, AND TO INQUIRE REGARDING PANDEMIC RELIEF. _____ 1 I. 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.

## Additional Data

[Return to Form](#)

**Software ID:** 19009572

**Software Version:** v1.00

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

**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
<b>1</b> Total number at end of year . . . . .		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year . . . . .		
<b>5</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>6</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

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

<b>1</b> Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an 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	
<b>2</b> 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.	<b>Held at the End of the Year</b>
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>
<b>3</b> Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____	
<b>4</b> Number of states where property subject to conservation easement is located ▶ _____	
<b>5</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>6</b> Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____	
<b>7</b> Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____	
<b>8</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>9</b> 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.

<b>1a</b> If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
<b>b</b> If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: <b>(i)</b> Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ _____ <b>(ii)</b> Assets included in Form 990, Part X . . . . . ▶ \$ _____	
<b>2</b> If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: <b>a</b> Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ _____ <b>b</b> Assets included in Form 990, Part X . . . . . ▶ \$ _____	

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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	38,277,610	45,334,328	44,714,026	41,469,602	45,591,487
<b>b</b> Contributions . . . . .	2,093,622	28,437	178,639	44,615	174,932
<b>c</b> Net investment earnings, gains, and losses	1,024,954	1,440,595	3,031,875	5,429,238	-2,406,436
<b>d</b> Grants or scholarships . . . . .	1,403,168	1,644,790	1,462,682	1,153,815	1,132,526
<b>e</b> Other expenditures for facilities and programs . . . . .	1,404,851	6,880,960	1,127,530	1,075,614	757,855
<b>f</b> Administrative expenses . . . . .	0	0	0	0	0
<b>g</b> End of year balance . . . . .	38,588,167	38,277,610	45,334,328	44,714,026	41,469,602

- 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 ▶ 86.88 %
  - c** Temporarily restricted endowment ▶ 13.12 %
- 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:
- |  | Yes | No |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | No  | No |
| <b>(ii)</b> related organizations . . . . .  | No  | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | No  | No |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .	0	479,922	0	479,922
<b>b</b> Buildings . . . . .	0	8,695,678	7,104,407	1,591,271
<b>c</b> Leasehold improvements	0	940,372	84,767	855,605
<b>d</b> Equipment . . . . .	0	7,076,809	5,787,223	1,289,586
<b>e</b> Other . . . . .	0	5,073,612	4,274,019	799,593
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				5,015,977

**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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other, Fixed income strategies, Hedge funds, Private equity funds, Real estate funds, Beneficial Interest in Remainder Trust, and a Total row.

**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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows are numbered (2) through (10) and a Total row.

**Part IX Other Assets.**

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

Table with 2 columns: (a) Description, (b) Book value. Rows are numbered (2) through (10) and a Total row.

**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.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows are numbered 1 through (9) and a Total row.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

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

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

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

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

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

**Part XIII Supplemental Information**

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

Return Reference	Explanation
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 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.

## Additional Data

[Return to Form](#)

**Software ID:** 19009572

**Software Version:** v1.00

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

Department of the Treasury  
Internal Revenue Service

# Schools

OMB No. 1545-0047

**2019**

Open to Public Inspection

▶ 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/Form990EZ](http://www.irs.gov/Form990EZ) for the latest information.

Name of the organization  
WORLD LEARNING INC

Employer identification number  
03-0179592

**Part I**

	YES	NO
<b>1</b> 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? . . . . .	Yes	
<b>2</b> 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? . . . . .	Yes	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy 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. . . . .	Yes	
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	Yes	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	Yes	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	Yes	
<b>d</b> 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.	Yes	
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		No
<b>b</b> Admissions policies? . . . . .		No
<b>c</b> Employment of faculty or administrative staff? . . . . .		No
<b>d</b> Scholarships or other financial assistance? . . . . .		No
<b>e</b> Educational policies? . . . . .		No
<b>f</b> Use of facilities? . . . . .		No
<b>g</b> Athletic programs? . . . . .		No
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	Yes	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either line 6a or line 6b, explain on Part II.		No
<b>7</b> 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. . . . .	Yes	

**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.

Return Reference	Explanation
Schedule E, Part I, Line 3	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, 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 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.

Schedule E (Form 990 or 990-EZ)  
(2019)

**Additional Data**

**Return to Form**

**Software ID:** 19009572

**Software Version:** v1.00

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WORLD LEARNING INC

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

**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.

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 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 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	479,364
(2) Central America and the Caribbean	0	0	Grantmaking	Education	52,408
(3) Central America and the Caribbean	0	0	Investments	Investment	8,233,861
(4) East Asia and the Pacific	1	7	Program Services	Civil Society and Governance	520,548
(5) East Asia and the Pacific	0	0	Grantmaking	Civil Society and Governance	65,671
(6) East Asia and the Pacific	6	61	Program Services	Education	2,643,007
(7) East Asia and the Pacific	0	0	Grantmaking	Education	231,839
(8) East Asia and the Pacific	0	0	Grantmaking	Exchange and Training	4,995
(9) Europe (including Iceland and Greenland)	5	30	Program Services	Education	5,727,186
(10) Europe (including Iceland and Greenland)	0	0	Grantmaking	Education	393,522
(11) Europe (including Iceland and Greenland)	0	0	Program Services	Exchange and Training	61,611
(12) Europe (including Iceland and Greenland)	0	0	Grantmaking	Exchange and Training	57,494
(13) Europe (including Iceland and Greenland)	0	0	Investments	Investment	1,598,815
(14) Middle East and North Africa	4	98	Program Services	Education	14,262,171
(15) Middle East and North Africa	0	0	Grantmaking	Education	3,081,234
(16) Middle East and North Africa	0	3	Program Services	Exchange and Training	3,001,735
(17) Middle East and North Africa	0	0	Grantmaking	Exchange and Training	105,829
(18) North America (including Canada and Mexico, but not the United States)	1	3	Program Services	Education	15,577
(19) North America (including Canada and Mexico, but not the United States)	0	0	Grantmaking	Education	32,553
(20) North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Exchange and Training	300,829
(21) North America (including Canada and Mexico, but not the United States)	0	0	Grantmaking	Exchange and Training	20,930
(22) Russia and the newly independent States	0	0	Program Services	Exchange and Training	63,437
(23) Russia and the newly independent States	0	0	Grantmaking	Exchange and Training	26,305
(24) South America	5	37	Program Services	Education	5,353,579
(25) South America	0	0	Grantmaking	Education	376,002
(26) South Asia	2	39	Program Services	Education	1,227,038
(27) South Asia	0	0	Grantmaking	Education	146,690
(28) South Asia	0	0	Program Services	Exchange and Training	75,882
(29) South Asia	0	0	Grantmaking	Exchange and Training	42,286
(30) Sub-Saharan Africa	10	76	Program Services	Education	2,916,830
(31) Sub-Saharan Africa	0	0	Grantmaking	Education	399,732
(32) Sub-Saharan Africa	0	0	Program Services	Exchange and Training	258,485
(33) Sub-Saharan Africa	0	0	Grantmaking	Exchange and Training	94,631
<b>3a</b> Sub-total . . . . .					
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)	35	357			51,872,076

**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.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of noncash assistance	<b>(h)</b> Description of noncash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
(1)			Middle East and North Africa	Participant Exchanges	88,695	wire transfers	0	n/a	n/a
(2)			Middle East and North Africa	Participant Exchanges	1,533,845	wire transfers	0	n/a	n/a
(3)			East Asia and the Pacific	Education	65,671	wire transfers	0	n/a	n/a
(4)			Europe (including Iceland and Greenland)	Participant Exchanges	15,475	wire transfers	0	n/a	n/a
(5)			Europe (including Iceland and Greenland)	Participant Exchanges	5,729	wire transfers	0	n/a	n/a
(6)			Russia and the newly independent States	Participant Exchanges	6,000	wire transfers	0	n/a	n/a
(7)			Europe (including Iceland and Greenland)	Participant Exchanges	9,000	wire transfers	0	n/a	n/a
(8)			Europe (including Iceland and Greenland)	Participant Exchanges	10,419	wire transfers	0	n/a	n/a
(9)			Europe (including Iceland and Greenland)	Participant Exchanges	6,000	wire transfers	0	n/a	n/a
(10)			Middle East and North Africa	Participant Exchanges	10,162	wire transfers	0	n/a	n/a
(11)			Middle East and North Africa	Participant Exchanges	6,972	wire transfers	0	n/a	n/a
(12)			Middle East and North Africa	Education	10,465	wire transfers	0	n/a	n/a
(13)			Russia and the newly independent States	Participant Exchanges	15,325	wire transfers	0	n/a	n/a
(14)			North America (including Canada and Mexico, but not the United States)	Participant Exchanges	20,930	wire transfers	0	n/a	n/a
(15)			Middle East and North Africa	Education	7,338	wire transfers	0	n/a	n/a
(16)			Middle East and North Africa	Education	399,759	wire transfers	0	n/a	n/a
(17)			Middle East and North Africa	Education	496,951	wire transfers	0	n/a	n/a
(18)			Middle East and North Africa	Education	17,661	wire transfers	0	n/a	n/a
(19)			Middle East and North Africa	Education	62,016	wire transfers	0	n/a	n/a
(20)			Middle East and North Africa	Education	243,000	wire transfers	0	n/a	n/a

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 14

3 Enter total number of other organizations or entities 6

**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	Central America and the Caribbean	15	52,408	account credit	0	n/a	n/a
(2) Scholarships/Small grants	East Asia and the Pacific	131	236,834	account credit/wire	0	n/a	n/a
(3) Scholarships/Small grants	Europe (including Iceland and Greenland)	143	404,393	account credit/wire	0	n/a	n/a
(4) Scholarships	Middle East and North Africa	101	306,444	account credit	0	n/a	n/a
(5) Scholarships	South America	130	376,002	account credit	0	n/a	n/a
(6) Scholarships/Small grants	South Asia	51	181,166	account credit/wire	0	n/a	n/a
(7) Scholarships/Small grants	Sub-Saharan Africa	137	494,362	account credit/wire	0	n/a	n/a
(8) Scholarships	North America (including Canada and Mexico, but not the United States)	13	32,553	account credit	0	n/a	n/a
(9) Scholarships/Small grants	Russia and the newly independent States	1	4,980	account credit/wire	0	n/a	n/a
(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



## Additional Data

**Software ID:** 19009572

**Software Version:** v1.00

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990) Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No. 1545-0047 2019 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization: WORLD LEARNING INC 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.

Table with 8 columns: (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 non-cash assistance, (h) Purpose of grant or assistance. Rows include Gulf Coast Diplomacy Council, Cleveland Council on World Affairs, Indiana University, World Chicago, Global Ties KC, WorldDenver, Management System International Inc, AMIDEAST, International Focus Inc, IBI International, World Affairs Council of Seattle, Foundation for International Understanding Through Students, World Affairs Council of Oregon, Northern Nevada International Center, Tulsa Global Alliance, Rochester Global Connections, International Republican Institute, Global One To One, Colleagues International, Greater Cincinnati World Affairs Council, University of Arkansas Fayetteville, AR, Global Ties Alabama, Georgetown University, Amigos de las Americas, State University of New York, Dallas Black Dance Theatre, New York Folklore Society, University of Northern Colorado, GlobalJax Inc, Vermont Council on World Affairs, Arab American Womens Business Council, Utah Council for Citizen Diplomacy, California State University San Marcos, University of Texas at Austin, Duke University, University of Virginia, Legacy International, Carolyn Dorfman Dance, Focus Points Family Resource Center, University of Oregon, Outside The Lens, Tryon Fine Arts Center, Wisdom of the Elders Inc, Purdue University, Athletes For Hope, The Basketball Embassy, Iowa Resource for International Service, Wayne State University, International Rescue Committee, Augustana University, Claflin University, Central Piedmont Community College, Chippewa Valley Technical College, Dillard University, Frederick Community College, Johnson County Community College, Mississippi State University, Northeastern Illinois University, Northwestern Connecticut Community College, Pacific University, Ramapo College of New Jersey, Sul Ross State University, The University of Alabama, University of Georgia Foundation, University of Tennessee, Knoxville State University, University of North Carolina at Charlotte, Research Foundation for The State University of New York.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 67

3 Enter total number of other organizations listed in the line 1 table 1

**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) Scholarships and aid -Experiment in International Living; Awards funded by temporarily restricted and endowed gifts of WL.	307	1,128,023	0	n/a	n/a
(2) Scholarships and aid -SIT Graduate Institute; Awards funded by temporarily restricted and endowed gifts of WL.	43	204,815	0	n/a	n/a
(3) Scholarships and aid -International Honor Program; Awards funded by temporarily restricted and endowed gifts of WL.	24	68,839	0	n/a	n/a
(4) Small grants for individuals to participate in new program initiatives.	23	103,059	0	n/a	n/a
(5) 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	52	128,525	0	n/a	n/a
(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.

Return Reference	Explanation
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.

## Additional Data

[Return to Form](#)

**Software ID:** 19009572

**Software Version:** v1.00

Schedule J (Form 990)

Compensation Information

OMB No. 1545-0047

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.

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization WORLD LEARNING INC

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.

- First-class or charter travel
Travel for companions
Tax idemnification and gross-up payments
Discretionary spending account
Housing allowance or residence for personal use
Payments for business use of personal residence
Health or social club dues or initiation fees
Personal services (e.g., 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, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee
Independent compensation consultant
Form 990 of other organizations
Written employment contract
Compensation survey or study
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?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 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?
b Any related organization?
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?
b Any related organization?
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 in 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)?

Table with 3 columns: Question ID, Yes, No. Rows include 1a, 1b, 2, 3, 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 are not 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				
<b>1</b> Carol Jenkins President and CEO	(i)	296,424	0	1,242	15,000	10,876	323,542	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> Konstantin Lomidze SVP Finance, CFAO	(i)	267,724	5,000	540	14,148	25,559	312,971	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> Sophia Howlett President, SIT	(i)	234,792	0	1,190	8,475	18,223	262,680	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> Lisa Rae SVP of Legal Affairs and General Counsel	(i)	183,445	0	611	9,655	28,816	222,527	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> Lisa Posner Olocco Vice President, Global Programs	(i)	192,664	4,000	1,764	9,949	3,166	211,543	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> James A Morehouse VP, Advancement & Innovation	(i)	174,525	0	379	0	26,166	201,070	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> Kimberly M Abbott VP of Marketing & Communications	(i)	175,779	0	549	8,882	6,153	191,363	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> Carleena Graham Vice President, HR & Administration	(i)	171,197	0	807	8,605	903	181,512	0
	(ii)	0	0	0	0	0	0	0
<b>9</b> Paul Dery Executive Director: Corporate Finance	(i)	155,960	0	483	7,963	10,594	175,000	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 7	Some persons listed on Schedule J, Part II are awarded bonus payments based on their accomplishment of certain metrics. From time-to-time, one-time performance bonuses are awarded to officers and employees for extraordinary performances. Bonuses are recommended by a member of management and are awarded only after approval from the division president, CFO, and CEO. All incentive compensation is considered as part of total reasonable compensation.

## Additional Data

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**Software ID:** 19009572

**Software Version:** v1.00

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Noncash Contributions

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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

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 . . . . .	X	15	95,180	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 IV, 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?

	Yes	No
30a		No

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?

31	Yes	
----	-----	--

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

32a		No
-----	--	----

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.

**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.

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

## **Additional Data**

**Return to Form**

**Software ID:** 19009572

**Software Version:** v1.00

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

Name of the organization  
WORLD LEARNING INC

Employer identification number

03-0179592

Return Reference	Explanation
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 loss from forward currency contracts and other foreign currency transactions: \$63,691; Annuity Adjustment loss: \$3,321; Gain from disposal of assets: 100.

## Additional Data

[Return to Form](#)

**Software ID:** 19009572

**Software Version:** v1.00

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WORLD LEARNING INC

**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

**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
<b>(1)</b> World Learning Angola Rua 21 de Janeiro Q-5 Case 217 Barrio Morro Bento Luanda, MunicipalitySamba AO	Cross cultural training	AO			World Learning Inc	Yes	
<b>(2)</b> Fundacion World Learning (Argentina) Avda Del Liberator 498 Piso 3 Ciudad de Buenos Aires C1001ABR AR	Cross cultural training	AR			World Learning Inc	Yes	
<b>(3)</b> Centro del Programma Educational SIT (Panama) Calle Alberto Oriol Tejada 374A Ciudad del Saber Clayton PM	Cross cultural training	PM			World Learning Inc	Yes	
<b>(4)</b> World Learning Samoa Charitable Trust PO Box 9268 Apia WS	Cross cultural training	WS			World Learning Inc	Yes	
<b>(5)</b> Fundacion Privada World Learning (Spain) Callejon de San Cecilio 13 Albaicin, Granada 18010 SP	Cross cultural training	SP			World Learning Inc	Yes	
<b>(6)</b> Association of World Learning in Switzerland Business Center Chemin du Canal 5 Nyon 1260 SZ	Cross cultural training	SZ			World Learning Inc	Yes	
<b>(7)</b> World Learning Inc (Zanzibar) PO Box 3040 Zanzibar TZ	Cross cultural training	TZ			World Learning Inc	Yes	
<b>(8)</b> World Learning Europe CIC Lafone House Unit 19 The Leather Market 11-13 Weston Str London, SE1 3ER UK	Education, sustainable development, and exchange	UK			World Learning Inc	Yes	
<b>(9)</b> World Learning Iceland ehf Efstaleiti 5 103 Reykjavik Reykjavik IC	Cross cultural training	IC			World Learning Inc	Yes	
<b>(10)</b> World Learning Chile Bellavista No 1263 Recreo Vina del Mar CI	Cross cultural training	CI			World Learning Inc	Yes	
<b>(11)</b> Yayasan World Learning Indonesia Jl WR Supratman No 248 Kesiman-Kerthalangu Bali ID	Cross cultural training	ID			World Learning Inc	Yes	

**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	

**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
<b>(1)</b> World Learning India Private LTD F-301 2nd Floor Lado Sarai New Delhi 110030 IN	Cross cultural training	IN	World Learning Inc	C	877,237	766,596	99.97 %	Yes	
<b>(2)</b> World Learning Australia Pty Ltd 20 Albert Street Blackburn, Victoria 3130 AS	Cross cultural training	AS	World Learning Inc	C	800,853	433,029	100 %	Yes	
<b>(3)</b> World Learning SC Callejon del Carmen 101 Colonia Centro Oaxaca 68000 MX	Cross cultural training	MX	World Learning Inc	C	272,701	28,491	99.99 %	Yes	
<b>(4)</b> The School for International Training (S Africa) Intuthuko Junction 750 Francois Road Cato Manor, Durban 4091 SF	Cross cultural training	SF	World Learning Inc	C	708,347	49,158	100 %	Yes	
<b>(5)</b> Charitable Remainder Unitrust (1) 75 State St Boston, MA 02109	CRUT	MA	World Learning Inc	T				Yes	

**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.

**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 . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>	Yes	
<b>1m</b>		No
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>		No

**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
<b>(1)</b> Fundacion World Learning (Argentina)	p	1,874,655	Actual expense reimbursement
<b>(2)</b> Centro del Programa Educational SIT (Panama)	p	364,125	Actual expense reimbursement
<b>(3)</b> World Learning Samoa Charitable Trust	p	186,859	Actual expense reimbursement
<b>(4)</b> Fundacion Privada World Learning (Spain)	p	263,649	Actual expense reimbursement
<b>(5)</b> Association of World Learning in Switzerland	p	2,779,751	Actual expense reimbursement
<b>(6)</b> World Learning Inc (Zanzibar)	p	211,073	Actual expense reimbursement
<b>(7)</b> World Learning India Private LTD	p	1,084,012	Actual expense reimbursement
<b>(8)</b> World Learning Australia Pty Ltd	p	1,148,242	Actual expense reimbursement
<b>(9)</b> World Learning SC	p	289,995	Actual expense reimbursement
<b>(10)</b> The School for International Training (S Africa)	p	1,097,049	Actual expense reimbursement
<b>(11)</b> World Learning Europe CIC	p	2,713	Actual expense reimbursement
<b>(12)</b> World Learning Iceland ehf	p	434,033	Actual expense reimbursement
<b>(13)</b> World Learning Chile	p	1,238,595	Actual expense reimbursement
<b>(14)</b> Yayasan World Learning Indonesia	p	296,046	Actual expense reimbursement



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference

Explanation

Schedule R (Form 990) 2019

**Additional Data**[Return to Form](#)**Software ID:** 19009572**Software Version:** v1.00