

**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 10-01-2019, and ending 09-30-2020**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization Lutheran World Relief % ERIC SCHAEFFER Doing business as		<b>D</b> Employer identification number 13-2574963
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 700 Light Street		<b>E</b> Telephone number (410) 230-2700
	City or town, state or province, country, and ZIP or foreign postal code Baltimore, MD 212303850		<b>G</b> Gross receipts \$ 70,968,651
	<b>F</b> Name and address of principal officer: JOANN THEYS 700 Light Street Baltimore, MD 212303850		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶

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

**J** Website: ▶ www.lwr.org

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

**L** Year of formation: 1945 **M** State of legal domicile: NY

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: LWR works with Lutherans & Partners around the world to end Poverty, Injustice, & Human Suffering.				
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
Activities & Governance	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	14		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	14		
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	202		
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	15		
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0		
	<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>			
	Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	46,842,067	Current Year
<b>9</b> Program service revenue (Part VIII, line 2g)			383,661		0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)			891,333		1,608,940
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			501,005		-12,832
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)			48,618,066		52,023,478
Expenses		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		20,109,205	
	<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)		17,144,023		11,673,733
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		514,289		577,994
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,541,172				
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		15,141,090		10,595,061
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		52,908,607		40,631,724	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12		-4,290,541		11,391,754	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	40,236,973	End of Year	54,035,063
	<b>21</b> Total liabilities (Part X, line 26)		9,799,375		13,963,539
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		30,437,598		40,071,524

**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.

<b>Sign Here</b>	Signature of officer	2021-03-01	Date		
	JOANN THEYS VP for Fin & Admin	Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01871563
	Firm's name ▶ BDO USA LLP			Firm's EIN ▶	
	Firm's address ▶ 8401 GREENSBORO DRIVE 800 MCLEAN, VA 22102			Phone no. (703) 893-0600	

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:

AFFIRMING GOD'S LOVE FOR ALL PEOPLE, WE WORK WITH LUTHERANS AND PARTNERS AROUND THE WORLD TO END POVERTY, INJUSTICE AND HUMAN SUFFERING.

**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 \$ **13,310,618** including grants of \$ **12,999,380** ) (Revenue \$ **0** )

EMERGENCIES AND MATERIAL RESOURCES: LUTHERAN WORLD RELIEF RESPONDS TO NATURAL DISASTERS AND CONFLICT-DRIVEN EMERGENCIES, ESPECIALLY THOSE THAT AFFECT THE WORLDS POOREST COMMUNITIES AND WORK WITH VULNERABLE COMMUNITIES TO HELP THEM REBUILD AFTER DISASTER STRIKES AND PREPARE FOR FUTURE DISASTERS. IN FISCAL YEAR 2020, WE ENGAGED IN 40 EMERGENCY RESPONSE AND MATERIAL RESOURCES PROJECTS AROUND THE WORLD. IN ADDITION, LUTHERAN WORLD RELIEF AND OUR PARTNERS CONDUCTED 26 DISTRIBUTIONS OF MISSION QUILTS OR CARE KITS REACHING NEARLY 700,000 PEOPLE.

**4b** (Code: ) (Expenses \$ **9,224,677** including grants of \$ **3,001,209** ) (Revenue \$ **0** )

AGRICULTURE: LUTHERAN WORLD RELIEF WORKS WITH POOR, RURAL COMMUNITIES AROUND THE WORLD TO HELP FARMERS IMPROVE THEIR CROPS, LEARN NEW TECHNIQUES AND TOOLS TO INCREASE THEIR YIELD AND ATTRACT BUYERS WHO WILL PAY MORE FOR THEIR PRODUCTS, HELP RURAL COMMUNITIES DEVELOP PRODUCTIVE, RESILIENT AND STABLE ECONOMIES THROUGH AN ENTERPRISE-BASED APPROACH THAT ENGAGES THE PRIVATE SECTOR AT MULTIPLE LEVELS TO CREATE PROFITABLE PARTNERSHIPS THAT BENEFIT FAMILIES AND PROMOTE RURAL LIVELIHOODS. IN FISCAL YEAR 2020, WE CARRIED OUT 49 PROGRAMS FOCUSED ON AGRICULTURE AND FOOD SECURITY.

**4c** (Code: ) (Expenses \$ **1,736,205** including grants of \$ **290,612** ) (Revenue \$ **0** )

CLIMATE CHANGE: LUTHERAN WORLD RELIEF HELPS COMMUNITIES PROTECT THEIR AGRICULTURAL ASSETS IN THE FACE OF CHALLENGING CLIMATE CONDITIONS AND IMPROVE THEIR RESILIENCE TO NATURAL HAZARDS LIKE FLOODS AND DROUGHTS. IN FISCAL YEAR 2020, LUTHERAN WORLD RELIEF IMPLEMENTED APPROXIMATELY 24 PROJECTS THAT INVOLVED CLIMATE STRATEGIES AND APPROACHES. WE INTRODUCED ENVIRONMENTALLY SUSTAINABLE FARMING PRACTICES SO THAT COMMUNITIES GET THE MOST OUT OF THEIR LAND WHILE CONSERVING AND RESTORING THEIR NATURAL RESOURCES. WE ALSO WORKED WITH LOCAL AND NATIONAL GOVERNMENTS TO FACILITATE THE EQUITABLE ACCESS TO AND PROTECTION OF NATURAL RESOURCES, HELPING COMMUNITIES ASSESS THEIR VULNERABILITIES TO NATURAL HAZARDS AND DEVELOP THE PLANS AND SKILLS THEY NEED TO PREPARE FOR THEM.

(Code: ) (Expenses \$ **1,290,882** including grants of \$ **838,789** ) (Revenue \$ **0** )

HEALTH AND LIVELIHOODS

(Code: ) (Expenses \$ **123,560** including grants of \$ **0** ) (Revenue \$ **0** )

GROUND UP INVESTING

(Code: ) (Expenses \$ **6,033,236** including grants of \$ **654,946** ) (Revenue \$ **0** )

COST POOL

**4d** Other program services (Describe in Schedule O.)

(Expenses \$ **7,447,678** including grants of \$ **1,493,735** ) (Revenue \$ **0** )

**4e** **Total program service expenses** **31,719,178**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Each row has a corresponding 'Yes' and 'No' checkbox column.

**Part IV Checklist of Required Schedules (continued)**

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

**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 . . . . .

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

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

Main form area containing questions 2a through 16, with sub-questions (a, b, c, d, e, f, g, h) and corresponding answer columns (2a, 2b, 3a, 3b, 4a, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b, 15, 16).

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

- 17 List the states with which a copy of this Form 990 is required to be filed: AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY
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. [X] Own website [ ] Another's website [X] 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: ERIC SCHAEFFER 700 LIGHT STREET Baltimore, MD 212303850 (410) 230-2800

**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) AMB DANIEL V SPECKHA ..... Officer - President & CEO	57.6 ..... 0.0			X				334,708	0	68,827
(2) RICHARD SANTOS ..... SENIOR ADVISOR (FORMER)	0.0 ..... 41.1						X	0	222,578	23,488
(3) TIMOTHY MCCULLY ..... Officer - Exec VP Internal Rel	45.6 ..... 0.0			X				194,949	0	48,594
(4) JOANN THEYS ..... Officer - Sr VP, Fin., CFO/Tre	51.9 ..... 0.0			X				196,617	0	22,470
(5) JAMES COX ..... CHIEF OPS OFFICER	0.0 ..... 43.2				X			0	185,268	30,475
(6) MARY LINEHAN ..... SR TECH, INFECTIOUS DISEASES	0.0 ..... 43.8					X		0	167,637	32,966
(7) MICHAEL WATT ..... VP Internal Operations	40.0 ..... 0.0				X			162,479	0	25,715
(8) EDWARD BYRD ..... VP External Relate & Engag	40.0 ..... 0.0				X			142,539	0	45,294
(9) ROBERTO FLORES ..... CHIEF FIN. OFFICER	0.0 ..... 40.0					X		0	170,354	10,540
(10) ALLYSON P BEAR ..... VP INTERNATIONAL PROGRAMS	0.0 ..... 40.0				X			0	160,563	19,648
(11) FREDERICK KELLETT ..... Managing Director, Impact Inve	57.1 ..... 0.0					X		164,166	0	15,495
(12) DAWN BUTCHER ..... Associate VP Human Resources	40.0 ..... 0.0				X			134,523	0	34,332
(13) SHELLY TALCOTT ..... SR DIR, TRANS & SP INITIATIVES	40.0 ..... 0.0					X		114,964	0	31,615
(14) EMILY SOLLIE ..... Officer - Sr Dir Exec Comm	41.8 ..... 0.0			X				101,151	0	42,037
(15) CHERI KASE ..... CHIEF INFORMATION OFFICER	0.0 ..... 40.0					X		119,615	0	11,003
(16) DR WILLIAM J CRAFT ..... Director	1.5 ..... 0.0	X						0	0	0
(17) THE REV TIMOTHY RUNTS ..... Director	1.5 ..... 0.0	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) HILDA BAMBI ARELLANO Director	1.0 0.0	X						0	0	0
(19) DR LOUISE P EVENSON Director	1.0 0.0	X						0	0	0
(20) JEAN HANSON Board Chair	2.0 0.0	X		X				0	0	0
(21) KENNETH JONES II Director	1.5 0.0	X						0	0	0
(22) THE REV DR DAVID LOS Director	1.0 0.0	X						0	0	0
(23) DR KATHI TUNHEIM Secretary	1.5 0.0	X		X				0	0	0
(24) DR GREGG SYLVESTER Director	1.0 0.0	X						0	0	0
(25) MARTINE POLYCARPE Director	1.0 0.0	X						0	0	0
(26) ABAGAIL NELSON Officer at Large	1.5 0.0	X		X				0	0	0
(27) TAMRON KEITH Director	1.0 0.0	X						0	0	0
(28) JEFF JORDAN Director ? left March 2020	1.5 0.0	X						0	0	0
(29) SONYA FUNNA EVELYN Director	1.0 0.0	X						0	0	0
(30) PHILLIP ATKINS-PATTENS Vice Chair	1.5 0.0	X		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>							1,665,711	906,400	462,499	

**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 **▶ 27**

	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
Creative Direct Response Inc, 4200 Parliament Place 3rd Fl LANHAM, MD 20706	DIGITAL MEDIA	1,375,591
Lutheran Center Corporation, 700 LIGHT STREET BALTIMORE, MD 21230	MAINTAIN CENTER	654,242
Armfield Harrison Thomas Inc, 20 S King Street LEESBURG, VA 20175	INSURANCE BROKERAGE	402,761
MIDWEST WAREHOUSE INC, 398 EAST RICHMOND ST ST PAUL, MN 55075	WAREHOUSE/PROCESSING	385,897
Key Travel Inc, Two Penn Center Plaza PHILADELPHIA, PA 19102	TRAVEL	368,253

**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 **▶ 38**

**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> 173,891			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b> 494			
	<b>e</b> Government grants (contributions)	<b>1e</b> 7,189,627			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 43,063,358			
<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b> 12,487,373				
<b>h Total.</b> Add lines 1a-1f . . . . .		50,427,370			

<b>Program Service Revenue</b>			Business Code			
	a	b				
<b>2a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue.						
<b>g Total.</b> Add lines 2a-2f. . . . .			0			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		532,248			532,248	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0				
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
		<b>6c</b> Rental income or (loss)	0	0			
	<b>d</b> Net rental income or (loss) . . . . .		0				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	20,019,015				
		(ii) Other		2,850			
		<b>7b</b> Less: cost or other basis and sales expenses	18,945,173				
		<b>7c</b> Gain or (loss)	1,073,842	2,850			
	<b>d</b> Net gain or (loss) . . . . .		1,076,692			1,076,692	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>		0			
<b>8b</b> Less: direct expenses			0				
<b>c</b> Net income or (loss) from fundraising events . . . . .		0					
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>		0				
	<b>9b</b> Less: direct expenses		0				
<b>c</b> Net income or (loss) from gaming activities . . . . .		0					

<b>10a</b> Gross sales of inventory, less returns and allowances . . .	<b>10a</b>	0			
<b>b</b> Less: cost of goods sold	<b>10b</b>	0			
<b>c</b> Net income or (loss) from sales of inventory . . .			0		
Miscellaneous Revenue	Business Code				
<b>11a</b> INCOME ON PURCHASES FOR 3RD PARTIES	900099	22,876	22,876	0	0
<b>b</b> DEFERRED GIFTS	900099	-57,281	-57,281	0	0
<b>c</b> MISCELLANEOUS	900099	21,788	21,788	0	0
<b>d</b> All other revenue . . . . .		-215	-215	0	0
<b>e Total.</b> Add lines 11a-11d . . . . . ▶		-12,832			
<b>12 Total revenue.</b> See instructions . . . . . ▶		52,023,478	-12,832	0	1,608,940

**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	0			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	17,784,936	17,784,936		
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	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			
<b>7</b> Other salaries and wages	8,260,198	5,717,478	1,908,276	634,444
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	645,192	383,974	261,218	0
<b>9</b> Other employee benefits	2,417,207	1,701,324	419,725	296,158
<b>10</b> Payroll taxes	351,136	109,173	241,963	0
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	0			
<b>b</b> Legal	256,616	205,498	22,575	28,543
<b>c</b> Accounting	136,334	65,091	71,243	0
<b>d</b> Lobbying	0			
<b>e</b> Professional fundraising services. See Part IV, line 17	577,994			577,994
<b>f</b> Investment management fees	0			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,605,500	1,360,372	847,560	397,568
<b>12</b> Advertising and promotion	0			
<b>13</b> Office expenses	2,867,699	852,533	677,182	1,337,984
<b>14</b> Information technology	0			
<b>15</b> Royalties	0			
<b>16</b> Occupancy	806,237	753,501	3,500	49,236
<b>17</b> Travel	1,214,720	871,731	200,317	142,672
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b> Conferences, conventions, and meetings	472,321	422,873	38,487	10,961
<b>20</b> Interest	0			
<b>21</b> Payments to affiliates	0			
<b>22</b> Depreciation, depletion, and amortization	103,849	69,701	15,787	18,361
<b>23</b> Insurance	235,237	72,659	162,578	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> PROGRAM INPUTS	1,552,240	1,321,166	225,074	6,000
<b>b</b> BANK AND MERCHANT FEES	435,683	20,776	115,074	299,833
<b>c</b> MEMBERSHIP FEES	225,123	75,937	94,864	54,322
<b>d</b> MISCELLANEOUS EXPENSES	10,428	-69,545	65,951	14,022
<b>e</b> All other expenses	-326,926			-326,926
<b>25</b> Total functional expenses. Add lines 1 through 24e	40,631,724	31,719,178	5,371,374	3,541,172
<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 checked="" 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 . . . . .	3,028,176	<b>1</b>	4,088,510
	<b>2</b> Savings and temporary cash investments	786,699	<b>2</b>	11,952,278
	<b>3</b> Pledges and grants receivable, net . . . . .	1,384,496	<b>3</b>	2,129,522
	<b>4</b> Accounts receivable, net . . . . .	1,435,329	<b>4</b>	2,714,929
	<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 . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	4,200,072	<b>8</b>	5,295,867
	<b>9</b> Prepaid expenses and deferred charges . . . . .	381,608	<b>9</b>	181,349
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 2,416,616		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 2,233,236	306,352	<b>10c</b> 183,380
	<b>11</b> Investments—publicly traded securities . . . . .	18,170,167	<b>11</b>	7,466,370
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	2,903,605	<b>12</b>	1,605,419
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	3,559,345	<b>13</b>	5,015,079
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	4,081,124	<b>15</b>	13,402,360
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 34) . . . . .	40,236,973	<b>16</b>	54,035,063	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,474,688	<b>17</b>	4,510,843
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	5,633,624
	<b>20</b> Tax-exempt bond liabilities . . . . .	1,679,026	<b>20</b>	3,819,072
	<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 . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
<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	4,645,661	<b>25</b>	0	
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	9,799,375	<b>26</b>	13,963,539	
<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 . . . . .	23,450,781	<b>27</b>	26,515,714
	<b>28</b> Net assets with donor restrictions	6,986,817	<b>28</b>	13,555,810
	<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	30,437,598	<b>32</b>	40,071,524
<b>33</b> Total liabilities and net assets/fund balances	40,236,973	<b>33</b>	54,035,063	

**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>	52,023,478
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	40,631,724
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	11,391,754
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	30,437,598
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-1,757,828
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<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>	40,071,524

**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>b</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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</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>b</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**

**Return to Form**

**Software ID:**

**Software Version:**

**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**  
Lutheran World Relief

**Employer identification number**  
13-2574963

**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

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 Value of services or facilities furnished; 4 Total; 5 Portion of total contributions exceeding 2%; 6 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support.

12 Gross receipts from related activities, etc. (see instructions) 12 2,572,527
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line number, Percentage. Rows: 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 14 98.541%; 15 Public support percentage for 2018 Schedule A, Part II, line 14 15 98.472%

- 16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 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 Part VI.</i>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

**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:**

**Software Version:**

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 Lutheran World Relief

Employer identification number

13-2574963

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  
Lutheran World Relief

**Employer identification number**  
13-2574963

**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  
Lutheran World Relief

**Employer identification number**  
13-2574963

**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 Lutheran World Relief	Employer identification number 13-2574963
---	--

**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:**

**Software Version:**

**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**  
Lutheran World Relief

**Employer identification number**  
13-2574963

**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"/> Yes <input type="checkbox"/> No
<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"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

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

**1** Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)     Preservation of an historically important land area  
 Protection of natural habitat     Preservation of a certified historic structure  
 Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | 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 . . . . .	326,625	278,216	267,989	250,167	246,277
<b>b</b> Contributions . . . . .	1,026,000	53,886	9,001	13,000	
<b>c</b> Net investment earnings, gains, and losses	5,889	14,932	20,318	23,284	21,442
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	5,889	20,409	19,092	18,462	17,552
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	1,352,625	326,625	278,216	267,989	250,167

- 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 ▶ 100.000 %
  - c** Temporarily restricted endowment ▶ 0 %
- 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? . . . . . |     |    |
- 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 . . . . .		41,125		41,125
<b>b</b> Buildings . . . . .		63,650	40,324	23,121
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		982,629	940,931	41,698
<b>e</b> Other . . . . .		1,329,212	1,251,776	77,436
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				183,380

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 (1) Financial derivatives, (2) Closely-held equity interests, (3) Other, (B) through (I), and Total.

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 include (1) CORPORATION, (2) INVESTMENT - CHARLIE GOLDSMITH, (3) INVESTMENT - IMPACT INVESTING, (4) through (10), and Total.

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 include (1) INTERCOMPANY, (2) CHARITABLE TRUSTS, (3) OTHER ASSETS, (4) CASH SURRENDER VALUE OF LIFE, (5) INSURANCE CONTRACTS, (6) through (10), and Total.

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 include 1. Federal income taxes, (2) through (9), and Total.

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>	50,592,576
<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>	-1,757,828
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	326,926
<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>	-1,430,902
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	52,023,478
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :		
<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>	52,023,478

**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>	40,958,650
<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>	326,926
<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>	326,926
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	40,631,724
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<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>	40,631,724

**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:	Endowment gifts provided by donors do not have restriction on the use of income produced. Accordingly, all income is used for unrestricted purposes.
Schedule D, Part X, Line 2:	LWR is generally exempt from federal income taxes under the provisions of Section 501(c)(3) of the IRC. In addition, LWR qualifies for charitable contribution deductions and has been classified as an organization that is not a private foundation. Income, which is not related to exempt purposes, less applicable deductions, is subject to federal and state corporate income taxes. LWR had no net unrelated business income for the years ended September 30, 2020. LWR follows the provisions of the FASB ASC 740-10, Accounting for Uncertainty in Income Taxes. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. LWR files tax returns in the U.S. federal jurisdictions. LWR-IMA believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on LWRs financial position, results of activities or cash flows. Accordingly, LWR has not recorded any reserves or related accruals for taxes, interest and penalties for uncertain income tax positions at September 30, 2020. LWR is open to examination by taxing authorities from 2017 forward.

## **Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

2019

Open to Public Inspection

SCHEDULE F (Form 990)

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 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization Lutheran World Relief

Employer identification number

13-2574963

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

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

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

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

Table with 6 columns: (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), (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. Rows include Central America and the Caribbean, East Asia and the Pacific, Middle East and North Africa, Sub-Saharan Africa, South America, South Asia, and Sub-Saharan Africa.

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answers "Yes" to any of the questions in 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 non-cash assistance
(1)			Central America and the Caribbean	SEE PART V	43,441	WIRE		
(2)			Central America and the Caribbean	See Part V	32,445	WIRE		
(3)			Central America and the Caribbean	See Part V	54,995	WIRE		
(4)			Central America and the Caribbean	See Part V	54,997	WIRE		
(5)			Central America and the Caribbean	See Part V	25,200	WIRE		
(6)			Central America and the Caribbean	See Part V	125,000	WIRE		
(7)			Central America and the Caribbean	See Part V	35,483	WIRE		
(8)			Central America and the Caribbean	See Part V	20,000	WIRE		
(9)			Central America and the Caribbean	See Part V	125,000	WIRE		
(10)			Central America and the Caribbean	See Part V	133,699	WIRE		
(11)			Central America and the Caribbean	See Part V	146,151	WIRE		
(12)			Central America and the Caribbean	See Part V	50,000	WIRE		
(13)			Central America and the Caribbean	See Part V	63,583	WIRE		
(14)			Central America and the Caribbean	See Part V	81,934	WIRE		
(15)			Central America and the Caribbean	See Part V	37,769	WIRE		
(16)			East Asia and the Pacific	See Part V	98,650	WIRE		
(17)			Middle East and North Africa	See Part V	44,117	WIRE		
(18)			Middle East and North Africa	See Part V	65,749	WIRE		
(19)			Middle East and North Africa	See Part V	15,090	WIRE		
(20)			Middle East and North Africa	See Part V	49,980	WIRE		
(21)			Middle East and North Africa	See Part V	83,127	WIRE		
(22)			Middle East and North Africa	See Part V	100,650	WIRE		
(23)			Middle East and North Africa	See Part V	81,897	WIRE		
(24)			Middle East and North Africa	See Part V	20,185	WIRE		
(25)			Middle East and North Africa	See Part V	96,622	WIRE		
(26)			Middle East and North Africa	See Part V	43,208	WIRE		
(27)			Middle East and North Africa	See Part V	43,442	WIRE		
(28)			Middle East and North Africa	See Part V	59,905	WIRE		
(29)			Middle East and North Africa	See Part V	50,000	WIRE		
(30)			South America	See Part V	5,683	WIRE		
(31)			South America	See Part V	43,390	WIRE		
(32)			South America	See Part V	7,265	WIRE		
(33)			South America	See Part V	314,245	WIRE		
(34)			South America	See Part V	50,000	WIRE		
(35)			South America	See Part V	78,149	WIRE		
(36)			South America	See Part V	35,000	WIRE		
(37)			South America	See Part V	50,000	WIRE		
(38)			South America	See Part V	16,420	WIRE		
(39)			South America	See Part V	112,499	WIRE		

<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
(39)							
(40)		South America	See Part V	43,545	WIRE		
(41)		South America	See Part V	64,501	WIRE		
(42)		South America	See Part V	35,303	WIRE		
(43)		South America	See Part V	20,713	WIRE		
(44)		South America	See Part V	50,000	WIRE		
(45)		South America	See Part V	48,780	WIRE		
(46)		South Asia	See Part V	95,000	WIRE		
(47)		South Asia	See Part V	32,673	WIRE		
(48)		South Asia	See Part V	10,193	WIRE		
(49)		South Asia	See Part V	6,144	WIRE		
(50)		South Asia	See Part V	26,189	WIRE		
(51)		South Asia	See Part V	26,889	WIRE		
(52)		South Asia	See Part V	19,500	WIRE		
(53)		South Asia	See Part V	17,043	WIRE		
(54)		South Asia	See Part V	70,000	WIRE		
(55)		South Asia	See Part V	70,000	WIRE		
(56)		South Asia	See Part V	75,000	WIRE		
(57)		South Asia	See Part V	15,000	WIRE		
(58)		South Asia	See Part V	47,725	WIRE		
(59)		South Asia	See Part V	37,457	WIRE		
(60)		Sub-Saharan Africa	See Part V	77,133	WIRE		
(61)		Sub-Saharan Africa	See Part V	79,580	WIRE		
(62)		Sub-Saharan Africa	See Part V	117,562	WIRE		
(63)		Sub-Saharan Africa	See Part V	70,000	WIRE		
(64)		Sub-Saharan Africa	See Part V	90,394	WIRE		
(65)		Sub-Saharan Africa	See Part V	111,000	WIRE		
(66)		Sub-Saharan Africa	See Part V	86,466	WIRE		
(67)		Sub-Saharan Africa	See Part V	106,252	WIRE		
(68)		Sub-Saharan Africa	See Part V	146,994	WIRE		
(69)		Sub-Saharan Africa	See Part V	92,000	WIRE		
(70)		Sub-Saharan Africa	See Part V	389,165	WIRE		
(71)		Sub-Saharan Africa	See Part V	142,853	WIRE		
(72)		Sub-Saharan Africa	See Part V	213,553	WIRE		
(73)		Sub-Saharan Africa	See Part V	8,483	WIRE		
(74)		Sub-Saharan Africa	See Part V	7,597	WIRE		
(75)		Sub-Saharan Africa	See Part V	21,077	WIRE		
(76)		Sub-Saharan Africa	See Part V	20,329	WIRE		
(77)		Sub-Saharan Africa	See Part V	51,927	WIRE		
(78)		Sub-Saharan Africa	See Part V	48,314	WIRE		
(79)		Sub-Saharan Africa	See Part V	70,182	WIRE		
(80)		Central America and Caribbean	See Part V		NONE	96,600	SEE PART V

<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> D of r ass
80)			the Caribbean					
(81)			Central America and the Caribbean	Agriculture, Climate Change, Livelihoods		NONE	240,980	SEE PAR
(82)			Central America and the Caribbean	NFI Distribution		NONE	446,250	SEE PAR
(83)			Central America and the Caribbean	Agriculture, Climate Change, Livelihoods	0	NONE	467,540	SEE PAR
(84)			Central America and the Caribbean	See Part V		NONE	318,650	See Part
(85)			Central America and the Caribbean	See Part V		NONE	122,166	See Part
(86)			Central America and the Caribbean	See Part V		NONE	238,185	See Part
(87)			Europe (Including Iceland and Greenland)	See Part V		NONE	169,680	See Part
(88)			Europe (Including Iceland and Greenland)	See Part V		NONE	169,680	See Part
(89)			Europe (Including Iceland and Greenland)	See Part V		NONE	445,400	See Part
(90)			Middle East and North Africa	See Part V		NONE	219,000	See Part
(91)			Middle East and North Africa	See Part V		NONE	445,875	See Part
(92)			Middle East and North Africa	See Part V		NONE	249,520	See Part
(93)			Middle East and North Africa	See Part V		NONE	623,825	See Part
(94)			Middle East and North Africa	See Part V		NONE	212,750	See Part
(95)			Middle East and North Africa	See Part V		NONE	281,000	See Part
(96)			Middle East and North Africa	See Part V		NONE	263,180	See Part
(97)			Russia and the Newly Independent States	See Part V		NONE	669,600	See Part
(98)			Russia and the Newly Independent States	See Part V		NONE	187,840	See Part
(99)			South America	See Part V		NONE	457,370	See Part
(100)			South America	See Part V		NONE	219,780	See Part
(101)			South Asia	See Part V		NONE	907,200	See Part
(102)			Sub-Saharan Africa	See Part V		NONE	338,625	See Part
(103)			Sub-Saharan Africa	See Part V		NONE	253,860	See Part
(104)			Sub-Saharan Africa	See Part V		NONE	446,250	See Part
(105)			Sub-Saharan Africa	See Part V		NONE	552,240	See Part
(106)			Sub-Saharan Africa	See Part V		NONE	190,840	See Part
(107)			Sub-Saharan Africa	See Part V		NONE	885,310	See Part
(108)			Sub-Saharan Africa	See Part V		NONE	1,203,180	See Part
(109)			Sub-Saharan Africa	See Part V		NONE	261,200	See Part
(110)			Sub-Saharan Africa			NONE	652,120	SEE PAR

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

3 Enter total number of other organizations or entities

**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.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Region	<b>(c)</b> Number of recipients	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of noncash assistance	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

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

**Part V Supplemental Information**

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

ReturnReference	Explanation
Schedule F, Part I, Line 2:	LWR PARTNER ORGANIZATIONS (SUB-GRANTEES) ARE PROVIDED TECHNICAL MANAGEMENT AND CAPACITY BUILDING SUPPORT BY LWR STAFF THROUGHOUT THE LIFE CYCLE OF THE GRANT. IN-COUNTRY STAFF TEAMS WORK CLOSELY WITH PARTNERS FROM THE BEGINNING PHASES OF PROJECT DEVELOPMENT THROUGH PROJECT COMPLETION. PRE-AWARD ASSESSMENTS ARE CONDUCTED TO ASSESS OVERALL RISK(FINANCIAL SYSTEMS, TECHNICAL CAPACITY, TYPE/SIZE OF FUNDING AND EXPERIENCE WITH LWR, ETC.). ACTION PLANS, CAPACITY BUILDING AND MONITORING VISITS ARE PLANNED BASED ON RISK ASSESSMENT. MONITORING IS DONE THROUGH A COMBINATION OF VERBAL AND SCHEDULED WRITTEN FINANCIAL AND PROGRAMMATIC REPORTS, AS WELL AS ON-SITE MONITORING VISITS DURING THE PROJECT FOR TECHNICAL SUPPORT AND VERIFICATION OF PROJECT ACTIVITIES. ON-SITE MONITORING VISITS ARE ALSO OCCASIONALLY CONDUCTED BY US-BASED FINANCE AND PROGRAM STAFF. QUARTERLY OR MONTHLY (DEPENDING ON THE PROJECT) FINANCIAL AND NARRATIVE REPORTS ARE REQUIRED FROM PARTNERS AND USED TO REVIEW FINANCIAL PROGRESS. THESE REPORTS ARE REVIEWED AND EVALUATED BY STAFF IN COUNTRY AS WELL AS BY HEADQUARTER STAFF. LWR RECOGNIZES EXPENSES WHEN THEY ARE MEASURABLE AND IN THE ACCOUNTING PERIOD IN WHICH THE TRANSACTION OCCURRED. EXPENSES ARE RECORDED IN THE PERIOD IN WHICH THEY ARE INCURRED, REGARDLESS OF WHEN THE TRANSFER OF CASH OCCURS. ALSO, TO THE GREATEST EXTENT POSSIBLE, LWR MATCHES CORRESPONDING EXPENSES AND REVENUES IN THE SAME FINANCIAL ACCOUNTING PERIOD.
Schedule F, Part I, Line 3, Column (e):	3(1)(e) Specific Types of Services in Central America/Caribbean: - SMALL FARMERS' ACCESS TO LOCAL, REGIONAL AND INTERNATIONAL MARKETS PARTICULARLY IN THE COCOA & COFFEE SECTORS - AGRO-ECOLOGICAL PRODUCTION METHODS - VULNERABILITY REDUCTION AND RESILIENCE & CAPACITY STRENGTHENING - DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS. 3(2)(e) Specific Types of Services in East Asia and the Pacific: - LIVELIHOODS (PROMTING INCOME GENERATION THROUGH TRAINING, MICRO ENTERPRISE SUPPORT AND OTHER MEANS - AGRICULTURE & FOOD SECURITY (INCORPORATING LANDWATER ACCESS, TRADE ENVIRONMENTAL ISSUES AND NATURAL RESOURCE MANAGEMENT, CLIMATE SMART AGRICULTURE, AGRICULTURE VALUE CHAIN) - VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES; AS WELL AS CLIMATE CHANGE ADAPTATION AND DISASTER RISK REDUCTION) - REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES IN HIGH RISK AREAS - DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS. 3(3)(e) Specific Types of Services in Middle East and North Africa: - VULNERABILITY REDUCTION FOR MARGINALIZED - LIVELIHOODS (PROMOTING INCOME GENERATION THROUGH TRAINING, MICRO ENTERPRISE SUPPORT AND OTHER MEANS AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES - DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS. 3(4)(e) Specific Types of Services in Sub-Saharan Africa: - FOOD SECURITY AND NATURAL RESOURCE MANAGEMENT, AGRICULTURAL PRODUCTION AND MARKETING INCLUDING VALUE CHAINS IN COMMODITIES INCLUDING COFFEE, SESAME, DRY CEREALS,FRUITS AND VEGETABLES, ETC. - AGRO-ECOLOGICAL PRODUCTION METHODS - CLIMATE CHANGE VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING - MICRO ENTERPRISE SUPPORT - BASIC SERVICE PROVISION TO REFUGEES IN CAMPS - DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS 3(5)(e) Specific Types of Services in South America: - SMALL FARMERS' ACCESS TO LOCAL, REGIONAL AND INTERNATIONAL MARKETS PARTICULARLY IN THE COCOA & COFFEE SECTORS - AGRO-ECOLOGICAL PRODUCTION METHODS - COLLABORATION WITH MUNICIPAL GOVERNMENTS - PROMOTION OF PEACE AND CONFLICT RESOLUTION - CLIMATE CHANGE VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING 3(6)(e) Specific Types of Services in South Asia: - RIGHTS BASED WORK: SOCIAL, ECONOMIC, CULTURAL AND POLITICAL; FIGHTING INJUSTICE, INEQUALITY AND DISCRIMINATION - LIVELIHOODS (PROMOTING INCOME GENERATION THROUGH TRAINING, MICRO ENTERPRISE SUPPORT AND OTHER MEANS) - AGRICULTURE & FOOD SECURITY (INCORPORATING LANDWATER ACCESS, TRADE ENVIRONMENTAL ISSUES AND NATURAL RESOURCE MANAGEMENT, CLIMATE SMART AGRICULTURE, AGRICULTURE VALUE CHAIN) - WOMEN EMPOWERMENT - VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES; AS WELL AS CLIMATE CHANGE ADAPTATION AND DISASTER RISK REDUCTION) - REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES IN HIGH RISK AREAS - DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS. 3(6)(e) Specific Types of Services in Sub-Saharan Africa: - FOOD SECURITY AND NATURAL RESOURCE MANAGEMENT, AGRICULTURAL PRODUCTION AND MARKETING INCLUDING VALUE CHAINS IN COMMODITIES INCLUDING COFFEE, SESAME, DRY CEREALS,FRUITS AND VEGETABLES, ETC. - AGRO-ECOLOGICAL PRODUCTION METHODS - CLIMATE CHANGE VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING - MICRO ENTERPRISE SUPPORT - BASIC SERVICE PROVISION TO REFUGEES IN CAMPS - DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS
Schedule F, Part II, Line 1(1)(d):	1(1)(d) Purpose of Grant: drought response, resilience
Schedule F, Part II, Line 1(2)(d):	1(2)(d) Purpose of Grant: Agriculture, Climate Change, Livelihoods
Schedule F, Part II, Line 1(3)(d):	1(3)(d) Purpose of Grant: Agriculture, Climate Change, Livelihoods

## Additional Data

**Software ID:**

**Software Version:**

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service

Name of the organization Lutheran World Relief

Employer identification number 13-2574963

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes rows for CREATIVE DIRECT RESPONSE INC and QCSS INC.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

All States

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		<b>1</b> Gross revenue . . . . .			
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d). . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

c If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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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 Lutheran World Relief

Employer identification number

13-2574963

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> A MB DANIEL V SPECKHARD RT Officer - President & CEO	(i)	321,610	13,098	0	65,339	3,488	403,535	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> JOANN THEYS Officer - Sr VP, Fin., CFO/Tre	(i)	195,657	960	0	17,980	4,490	219,087	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> TIMOTHY MCCULLY Officer - Exec VP Internal Rel	(i)	193,989	960	0	17,980	30,614	243,543	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> FREDERICK KELLETT Managing Director, Impact Inve	(i)	164,166	0	0	14,775	720	179,661	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> EDWARD BYRD VP External Relate & Engag	(i)	139,819	2,720	0	13,492	31,802	187,833	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> MICHAEL WATT VP Internal Operations	(i)	161,519	960	0	14,819	10,896	188,194	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> DAWN BUTCHER Associate VP Human Resources	(i)	128,493	6,030	0	12,496	21,836	168,855	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> RICHARD SANTOS SENIOR ADVISOR (FORMER)	(i)	0	0	0	0	0	0	0
	(ii)	139,245	0	83,333	16,981	6,507	246,066	0
<b>9</b> JAMES COX CHIEF OPS OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	185,268	0	0	10,827	19,648	215,743	0
<b>10</b> MARY LINEHAN SR TECH, INFECTIOUS DISEASES	(i)	0	0	0	0	0	0	0
	(ii)	167,557	80	0	13,318	19,648	200,603	0
<b>11</b> ROBERTO FLORES CHIEF FIN. OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	170,354	0	0	10,540	0	180,894	0
<b>12</b> ALLYSON P BEAR VP INTERNATIONAL PROGRAMS	(i)	0	0	0	0	0	0	0
	(ii)	152,065	8,498	0	0	19,648	180,211	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 4a:	RICHARD SANTOS, FORMER PRESIDENT & CEO, WAS PAID A SEVERANCE OF \$83,333 IN 2019.
Schedule J, Part I, Line 4b:	AMB. DANIEL V. SPECKHARD, RT. PARTICIPATED IN A NONQUALIFIED RETIREMENT PLAN UNDER SECTION 457(F) DURING 2019 UNDER WHICH \$35,000 IN DEFERRED COMPENSATION WAS RECORDED.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

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

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No. 1545-0047

**2019**

Open to Public Inspection

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ 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  
Lutheran World Relief

Employer identification number  
13-2574963

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MARYLAND ECONOMIC DEVELOPMENT CORPORATION	52-1376562	57420NOAV	07-26-2007	5,955,208	SEE PART VI		X		X		X

**Part II Proceeds**

		A	B	C	D
1	Amount of bonds retired . . . . .	2,675,000			
2	Amount of bonds legally defeased . . . . .	0			
3	Total proceeds of issue . . . . .	5,955,208			
4	Gross proceeds in reserve funds . . . . .	484,501			
5	Capitalized interest from proceeds . . . . .	0			
6	Proceeds in refunding escrows . . . . .	5,842,905			
7	Issuance costs from proceeds . . . . .	112,303			
8	Credit enhancement from proceeds . . . . .	0			
9	Working capital expenditures from proceeds . . . . .	0			
10	Capital expenditures from proceeds . . . . .	0			
11	Other spent proceeds . . . . .	0			
12	Other unspent proceeds . . . . .	0			
13	Year of substantial completion . . . . .				
		Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .	X			
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .	X			
16	Has the final allocation of proceeds been made? . . . . .	X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X			

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .								
2	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .								

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .								
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .								
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %						
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶								
<b>6</b> Total of lines 4 and 5 . . . . .								
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .								
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .								
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of. . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .								

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X						
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .		X						
<b>b</b> Exception to rebate? . . . . .		X						
<b>c</b> No rebate due? . . . . .	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		X						
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
<b>b</b> Name of provider . . . . .	0							
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
<b>b</b> Name of provider . . . . .	0							
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X							

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
----- ----- Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. (See instructions).

Return Reference	Explanation
SCHEDULE K, PART I, LINE A(F)	A(F) Description of Purpose: Advance Refunding of Series 2000 Revenue Bonds
SCHEDULE K, PART I, LINE A	LUTHERAN WORLD RELIEF AND LUTHERAN IMMIGRATION AND REFUGEE SERVICE, INC. (EIN: 13-2574854), AN UNRELATED 501(C)(3) ORGANIZATION, ARE JOINTLY AND SEVERALLY LIABLE FOR THE 2007 BONDS AND AS SUCH, EACH HAS RECORDED 50% OF THE OUTSTANDING DEBT AND RELATED ISSUE COSTS ON THE FINANCIAL STATEMENTS. 100% OF THE LIABILITY AND RELATED COSTS ARE REPORTED ON SCHEDULE K.
SCHEDULE K, PART IV, LINE 2C	THE REBATE COMPUTATION WAS PERFORMED ON JUNE 30, 2017.

**Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

**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  
Lutheran World Relief

**Employer identification number**  
13-2574963

**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	3,826	251,677	FMV
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 . . . . .				
Other (Material Res. ▶ ) . . . . .	X	616,210	12,235,696	FMV
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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		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 32b:	LWR accepts stock donations and can receive them in two ways: 1) DTC (Depository Transfer Check) transfer to our agents at M&T Bank, or 2) actual receipt of a stock certificate. LWR provides donors of stock with an acknowledgement letter that the donor may use for tax purposes. The Donor Relations department has detailed instructions for donors requesting information on how to donate stock to LWR. LWR has been advised by its auditors that staff members should not complete either USG forms 8283 or 8282 for stock gifts as it may be incorrectly construed as providing tax advice to the donor. Please see the Associate Vice-President for Finance and Administration with any questions regarding stock donations.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

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

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Lutheran World Relief

Employer identification number  
13-2574963

Return Reference	Explanation
Form 990, Part III, Line 4D:	OTHER PROGRAM SERVICES: LWR MAKES IMPACT INVESTMENTS THROUGH GROUND UP INVESTING (GUI). GUI HAS USED THOSE FUNDS TOWARDS INVESTMENTS IN MOUNTAIN HARVEST IN UGANDA, NEVACOS BEANS IN COLUMBIA - A MINORITY INTEREST INVESTMENT, AND UNCOMMON CACAO BASED IN BERKELEY (CK) - CONVERTIBLE DEBT INVESTMENT. BOTH GROUND UP (GUI) AND MOUNTAIN HARVEST (MH) ARE DISREGARDED ENTITIES WHOLLY OWNED BY LWR. EXPENSES: \$123,560. GRANTS: \$0. REVENUE: \$0. HEALTH AND LIVELIHOODS: THE COMPLEXITIES OF HEALTH AND LIVELIHOODS CAN NOT BE DISTINCTLY SEPARATED IN MANY COMMUNITIES AROUND THE WORLD. AS SUCH, LUTHERAN WORLD RELIEF HAS STARTED ADDRESSING THE HEALTH AND LIVELIHOODS NEEDS OF THE MOST VULNERABLE COMMUNITIES IN AN INTEGRATED WAY. IN FISCAL YEAR 2020, WE IMPLEMENTED A TOTAL OF 9 PROJECTS FOCUSING BOTH HEALTH AND LIVELIHOODS IN AFRICA, MIDDLE EAST, AND EAST ASIA REGIONS. EXPENSES: \$1,290,882. GRANTS: \$838,789. REVENUE: \$0. COST POOL FOR SUPPORT AND OPERATIONAL COSTS, ADMINISTRATION, SALARIES AND BENEFITS, OCCUPANCY COSTS, AND OTHER EXPENSES. EXPENSES: \$6,033,236. GRANTS: \$654,946. REVENUE: \$0. Form 990, Part V, Line 4b: List of Foreign Countries: NICARAGUA, PERU, COLOMBIA, BURKINA FASO, MALI, NIGER, KENYA, UGANDA, TANZANIA, INDIA, NEPAL, PHILIPPINES, INDONESIA, EL SALVADOR
Form 990, Part VI, Section A, Line 6:	13 MEMBERS WHICH ARE NON-PROFIT CHARITABLE ORGANIZATIONS.
Form 990, Part VI, Section A, Line 7A:	MEMBERS MEET ANNUALLY TO ELECT THE BOARD OF DIRECTORS
Form 990, Part VI, Section A, Line 7B:	MEMBERS MUST APPROVE ANY CHANGES TO THE ARTICLES OF INCORPORATION, APPROVE NEW BOARD MEMBERS AND RECEIVE REPORTS.
Form 990, Part VI, Section B, LINE 11B:	THE ORGANIZATION'S CERTIFIED PUBLIC ACCOUNTANTS PREPARE THE 990 DRAFT COPY. THE CHIEF FINANCIAL OFFICER PROVIDES THE DRAFT COPY OF THE FEDERAL FORM 990 TO THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS FOR QUESTIONS AND COMMENTS PRIOR TO SUBMISSION. ANY POTENTIAL PROBLEMS OR CONCERNS ARE BROUGHT TO THE CHAIR OF THE AUDIT AND RISK COMMITTEE. ONCE THEIR REVIEW IS COMPLETE AND THE FINANCE COMMITTEE HAS APPROVED THE DRAFT FORM 990, THE FEDERAL FORM 990 IS PROVIDED TO THE PRESIDENT AND CEO FOR SIGNATURE. A COPY OF THE FINAL FEDERAL FORM 990 SUBMISSION IS PROVIDED TO THE BOARD OF DIRECTORS BEFORE IT IS FILED WITH THE INTERNAL REVENUE SERVICE.
Form 990, Part VI, Section B, Line 12c:	- LWR's conflict of interest policy (applicable to board of directors and all employees) states that a conflict of interest exists whenever there is a proposed agency transaction in which a director, officer, or staff member has any actual or potential involvement, interest, or relationship, either directly or indirectly. - A conflict of interest may also exist when the interests or concerns of an employee, or such employee's immediate family, or any party, group or organization to which such person has allegiance, may be seen as competing with the interests or concerns of the agency. - Each employee has a duty to disclose to the president the material facts of any proposed transaction of the agency in which such person has any actual or potential conflict of interest. - The required disclosure must be made prior to any consideration of such proposed transaction by the agency. - An employee or board member having an actual or proposed conflict of interest shall not participate in the deliberations or decision-making process of the agency regarding the matter under consideration. However, he or she shall provide the agency with any, and all relevant information regarding the matter. - The president shall take such additional action as may be required to ensure that the conflict of interest is resolved and shall maintain a record.
Form 990, Part VI, Section B, Line 15a:	DETERMINATION OF PRESIDENT'S COMPENSATION: AN INDEPENDENT COMPENSATION CONSULTANT PERFORMS AN ANALYSIS ANNUALLY USING INDEPENDENT RESEARCH WHICH CONSIDERS THE ORGANIZATION'S CURRENT BUDGET, THE CURRENT SALARY OF THE PRESIDENT, AND THE NUMBER OF YEARS THE PRESIDENT HAS SERVED IN THAT POSITION. THE ANALYSIS IS BASED ON VARIOUS SALARY SURVEYS TO PROVIDE A SALARY RANGE COMPETITIVE WITH OTHER SIMILARLY SITUATED NONPROFITS IN THE GEOGRAPHICAL AREA. THE RESULTING FINDINGS ARE PROVIDED TO THE BOARD OF DIRECTORS' OFFICERS, WHO REVIEWS THE FINDINGS AND MAKES A RECOMMENDATION TO THE FULL BOARD FOR THEIR APPROVAL REGARDING THE PRESIDENT'S COMPENSATION FOR THE COMING YEAR. COMPENSATION OF ALL OTHER STAFF (INCLUDING OTHER OFFICERS): SALARY ADJUSTMENTS FOR ALL LWR STAFF ARE GUIDED BY A SALARY ADMINISTRATION POLICY DEVELOPED BY LWR. THE OBJECTIVE OF THIS POLICY IS TO ENSURE THAT SALARIES ARE COMMENSURATE WITH COMPARABLE ORGANIZATIONS IN THE COMPETITIVE LABOR MARKET AND THAT SALARY GRADES REFLECT THE RELATIVE INTERNAL RESPONSIBILITY, ACCOUNTABILITY AND KNOW-HOW OF ALL POSITIONS ACROSS THE ORGANIZATION. AN INTERNAL COMMITTEE EVALUATES EVERY JOB DESCRIPTION TO DETERMINE THE APPROPRIATE SALARY RANGE FOR ALL POSITIONS; SALARY RANGES ARE INTENDED TO REINFORCE CAREER GROWTH, CONSIDER MARKET VALUES, AND ARE MANAGED IN AN EQUITABLE MANNER CONSISTENT WITH ORGANIZATIONAL VALUES. THE SALARY RANGES ARE ADJUSTED EVERY TWO YEARS BASED ON AN ANALYSIS CONDUCTED BY AN EXTERNAL COMPENSATION CONSULTANT TO ENSURE THAT SALARY RANGES REMAIN COMPETITIVE WITH THE LOCAL LABOR MARKET.
Form 990, Part VI, Section C, Line 19:	AS REQUIRED BY BOARD POLICY, THE ORGANIZATION MAKES AVAILABLE TO THE PUBLIC IT'S AUDITED FINANCIAL STATEMENTS, IRS FORM 990, A LIST OF CURRENT BOARD MEMBERS, CONFLICT OF INTEREST POLICY AND OTHER INFORMATION THAT MAY BE HELPFUL TO THE PUBLIC IN UNDERSTANDING THE ORGANIZATION'S PURPOSES, GOALS, ACTIVITIES, AND RESULTS. THIS INFORMATION IS AVAILABLE EITHER THROUGH LWR'S WEBSITE (LWR.ORG), VARIOUS CHARITY MONITORING WEBSITES, OR UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).
Form 990, Part IX, Line 24a:	PROGRAM INPUTS - EXPENSES INCURRED BY LWR THAT DIRECTLY SUPPORT PARTNER PROJECT IMPLEMENTATION, E.G. SEEDS, AGRICULTURAL EQUIPMENT, ETC.

## **Additional Data**

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**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  
Lutheran World Relief

**Employer identification number**

13-2574963

**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
<b>(1)</b> Ground Up Investing LLC C/O THE CORPORATION TRUST COMPANY WILMINGTON, DE 19801 82-1406539	See Part VII	DE	145,085	2,458,106	See Part VII
<b>(2)</b> Mountain Harvest SMC Ltd PO Box 22892 Kampala UG 98-1398811	See Part VII	UG	651,180	775,402	See Part VII

**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> LUTHERAN CENTER CORPORATION 700 LIGHT STREET  BALTIMORE, MD 21230 52-2055143	See Part VII	MD	501(c)(3)	12A, I	See Part VII	Yes	
<b>(2)</b> IMA INNOVATIONS 1730 M STREET NW SUITE 1100  WASHINGTON, DC 20036 82-4219629	SEE PART VII	MD	501(c)(3)	LINE 7	SEE PART VII		No
<b>(3)</b> INTERCHURCH MEDICAL ASSISTANCE INC 1730 M STREET NW SUITE 1100  WASHINGTON, DC 20036 52-2112460	SEE PART VII	MD	501(c)(3)	LINE 7	SEE PART VII		No
<b>(4)</b> CORUS INTERNATIONAL 700 LIGHT STREET  BALTIMORE, MD 21230 84-3236198	SEE PART VII	MD	501(c)(3)	Line 7	NA		No

**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> Charitable Gift Annuity (5)	Investment	MD	NA						No
<b>(2)</b> Charitable Remainder Unitrust (2)	Investment	MD	NA						No
<b>(3)</b> Charlie Goldsmith Associates Limited 67 Blackheath Rd London SE10 8PD UK	See Part VII	UK	See Part VII	FOREIGN	3,751,490	2,143,568	100.000 %	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>		No
<b>1m</b>		No
<b>1n</b>	Yes	
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>	Yes	
<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> Lutheran Center Corporation	N	741,230	ACTUAL COST
<b>(2)</b> INTERCHURCH MEDICAL ASSISTANCE INC	R	389,237	Actual cost



**Part VII Supplemental Information**

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

Return Reference	Explanation
Schedule R, Part I, Columns (b) & (f)	(a) Name of Disregarded Entity: Ground Up Investing, LLC (b) Primary Activity: Reduce poverty through an enterprise based development approach (f) Direct Controlling Entity: Lutheran World Relief (a) Name of Disregarded Entity: Mountain Harvest, SMC Ltd. (b) Primary Activity: Buying coffee from local farmers, processing it and then exporting the coffee (f) Direct Controlling Entity: Ground Up Investing, LLC
Schedule R, Part II, Line (1)(b) & (f):	(a) Name of Related Tax Exempt Org: LUTHERAN CENTER CORPORATION (b) Maintain and operate the Lutheran Center in Baltimore, MD. (f) Direct Controlling Entity: Lutheran World Relief (a) Name of Related Tax Exempt Org: IMA INNOVATIONS (b) Innovating Public Health and Allied Programs. (F) Direct Controlling Entity: Corus International (a) Name of Related Tax Exempt Org: INTERCHURCH MEDICAL ASSISTANCE, INC. (b) Provide health services and build healthy communities around the world. (f) Direct Controlling Entity: Corus International (a) Name of Related Tax Exempt Org: CORUS INTERNATIONAL (b) MANAGE AND/OR HOLD SUBSIDIARIES, INCLUDING, BUT NOT LIMITED TO A NUMBER OF NON-PROFIT CHARITABLE ORGANIZATIONS INCLUDING LUTHERAN WORLD RELIEF, INC., IMA WORLD HEALTH, AND IMA INNOVATIONS. TO FORM AN INTERNATIONAL DEVELOPMENT, HEALTH, AND RELIEF FAMILY OF ORGANIZATIONS HELPING PEOPLE AND COMMUNITIES LIFT THEMSELVES OUT OF POVERTY, SUPPORT WELL-BEING OF INDIVIDUALS, FAMILIES AND COMMUNITIES, AND PROVIDE HUMANITARIAN, DEVELOPMENT, AND TECHNICAL ASSISTANCE.
Schedule R, Part IV, Line (1)(b) & (f):	(A) NAME OF RELATED ORGANIZATION: CHARLIE GOLDSMITH ASSOCIATES LIMITED (B) PRIMARY ACTIVITY: HEALTH, EDUCATION SECTOR, SPECIFICALLY "EMPOWERING DIGITAL INFRASTRUCTURES FOR SOCIAL GOOD" (D) DIRECT CONTROLLING ENTITY: LUTHERAN WORLD RELIEF

Schedule R (Form 990) 2019

**Additional Data**[Return to Form](#)

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