

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2020

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation): Do not enter social security numbers on this form as it may be made public.

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

Form 990 Department of the Treasury Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 04-01-2020, and ending 03-31-2021

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

C Name of organization: INSTRUCTIONAL TELECOMMUNICATIONS FOUNDATION INC. Doing business as: VOQAL USA. Address: PO BOX 6060, BOULDER, CO 803066060.

D Employer identification number: 84-0943035. E Telephone number: (303) 532-2852. G Gross receipts \$ 20,322,003.

F Name and address of principal officer: JOHN SCHWARTZ, PO BOX 6060, BOULDER, CO 80306.

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number.

I Tax-exempt status: 501(c)(4) (insert no.) 4947(a)(1) or 527.

J Website: WWW.ITFITV.ORG

K Form of organization: Corporation.

L Year of formation: 1983. M State of legal domicile: CO.

Part I Summary

Table with columns: Activities & Governance, Revenue, Expenses, Net Assets or Fund Balances. Rows include mission statement, revenue breakdown, expenses, and net assets.

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.

Sign Here: Signature of officer BRENDA WILLIAMS SEARS CEO, EBSSS. Date: 2022-02-14.

Paid Preparer Use Only: Print/Type preparer's name WIPFLI LLP, Preparer's signature, Date 2022-02-14, Firm's name, Firm's address, Firm's EIN, Phone no.

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:

SEE SCHEDULE O

**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 \$ **426,221** including grants of \$ **300,000**) (Revenue \$ **151,400**)

VOQAL USA PARTICIPATES IN THE EDUCATION OPPORTUNITY PROJECT (EOP). THE EOP AIMS TO MEASURABLY REDUCE EDUCATIONAL OPPORTUNITY GAPS BY PROVIDING CAPITAL AND STRATEGIC ADVICE TO ENTREPRENEURS AND ORGANIZATIONS WORKING TO IMPROVE EDUCATIONAL OUTCOMES FOR DISADVANTAGED POPULATIONS. VOQAL NONPROFITS COLLECTIVELY SPENT \$405,185 IN THE FISCAL YEAR 2021 PROGRAM WITH VOQAL USA CONTRIBUTING \$253,785 TO THE PROGRAM. VOQAL USA MADE GRANTS TOTALING \$300,000 TO 6 GRANTEES.

**4b** (Code: ) (Expenses \$ **328,223** including grants of \$ **255,500**) (Revenue \$ **137,853**)

VOQAL USA IS PROUD TO BE PART OF THE VOQAL FELLOWSHIP. THE VOQAL FELLOWSHIP IS AN INVESTMENT IN PEOPLE AS INDIVIDUALS AND BUDDING ENTREPRENEURS; A TALENT AND STARTUP ACCELERATOR AIMED AT GIVING THOSE OFTEN OVERLOOKED BY TRADITIONAL FUNDERS A CHANCE TO ENACT THEIR VISIONS. IN FISCAL YEAR 2021, EIGHT INDIVIDUALS WERE SELECTED AS FELLOWS AFTER A RIGOROUS SEARCH PROCESS. THEIR PROJECTS FOCUSED ON ISSUES RANGING FROM CIVIC MEDIA TO ONLINE TOOLS. VOQAL NONPROFITS COLLECTIVELY SPENT \$328,223 IN THE FISCAL YEAR 2021 PROGRAM WITH VOQAL USA CONTRIBUTING \$190,370 TO THE PROGRAM.

**4c** (Code: ) (Expenses \$ **5,787,110** including grants of \$ **5,516,185**) (Revenue \$ )

VOQAL USA MAINTAINS A SEPARATE GRANTMAKING PROGRAM. IN FISCAL YEAR 2021, VOQAL USA MADE GRANTS TOTALING \$5,816,185 TO 71 GRANTEES. EXPENSES TOTAL \$6,057,049.

(Code: ) (Expenses \$ **3,619,294** including grants of \$ ) (Revenue \$ **5,475,397**)

ON BEHALF OF VOQAL USA, MOBILE CITIZEN PLACED APPROXIMATELY 36,570 LTE WIRELESS BROADBAND ACCOUNTS WITH SCHOOLS AND NONPROFITS NATIONWIDE IN FISCAL YEAR 2021. THE ESTIMATED NUMBER OF LTE WIRELESS BROADBAND ACCOUNTS IS BASED ON VOQAL USA'S OWNERSHIP PERCENTAGE OF ALL ACTIVE ACCOUNTS AT FISCAL YEAR-END. THE ESTIMATED MARKET VALUE, BASED ON \$50/MONTH, OF THE DONATION OF FREE AND SUBSIDIZED ACCOUNTS IS MORE THAN \$17.5 MILLION. VOQAL USA PROVIDES 44 SCHOOLS NATIONWIDE WITH 732 FREE AND 362 SUBSIDIZED HIGH-SPEED WIRELESS BROADBAND INTERNET ACCOUNTS. THE SCHOOLS ARE BOTH PUBLIC AND PRIVATE, SERVICING GRADES K-12. WE ESTIMATE THAT THE FAIR MARKET VALUE OF THESE FREE AND SUBSIDIZED ACCOUNTS IS OVER \$612,000 ANNUALLY.

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ **3,619,294** including grants of \$ ) (Revenue \$ **5,475,397**)

**4e** **Total program service expenses** **10,160,848**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Questions cover topics like political activities, lobbying, donor funds, and fundraising.

**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> . . . . .	Yes	
<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> . . . . .		No
<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> . . . . .		No
<b>24b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<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? . . . . .		
<b>24d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<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> . . . . .		No
<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?		No
<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)?		No
<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> . . . . .		
<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> . . . . .		
<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> . . . . .	Yes	
<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 to prize winners? . . . . .		

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

Main form area containing questions 2a through 16, with various sub-questions and input fields for responses.

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... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

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... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently... 13 Did the organization have a written whistleblower... 14 Did the organization have a written document... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute... 16b If "Yes," did the organization follow a written...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
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.
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: BECKY SCHOTT 825 DELAWARE AVENUE SUITE 500 LONGMONT, CO 80501 (303) 532-2854





**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>					
	<b>b</b> Membership dues . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . .	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>					
	<b>h Total.</b> Add lines 1a-1f . . . . .						
<b>Program Service Revenue</b>	<b>2a</b> MOBILE CITIZEN	Business Code 517000	5,475,397	5,475,397			
	<b>b</b> FELLOWSHIP/EOP/GRANT COST REIMB	900099	289,253	289,253			
	<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. . . . .		5,764,650				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		365,069			365,069	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .		4,342,006			4,342,006	
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	9,907,759				
		(ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses		9,191,870				
	<b>c</b> Gain or (loss)		715,889				
	<b>d</b> Net gain or (loss) . . . . .		715,889			715,889	
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .							
	<b>8a</b>						
<b>b</b> Less: direct expenses							
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>						
<b>b</b> Less: direct expenses							
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>						
<b>b</b> Less: cost of goods sold							
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
Miscellaneous Revenue	Business Code						
<b>11a</b> MISC	900099	746			746		
<b>b</b> K-1 OWL VENTURES	900099	-12,191			-12,191		
<b>c</b> K-1 EBS SUPPORT SERVICES	561000	-46,036		-46,036			
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .		-57,481					
<b>12 Total revenue.</b> See instructions . . . . .		11,130,133	5,764,650	-46,036	5,411,519		

**Part IX Statement of Functional Expenses**

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	5,816,185	5,816,185		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	255,500	255,500		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	613		613	
<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)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	1,159,885	322,460	837,425	
<b>b</b> Legal	604,228	57,907	546,321	
<b>c</b> Accounting	17,500		17,500	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	107,059		107,059	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	152,241	52,100	100,141	
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	179,749	17,134	162,615	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel	7,768	7,768		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	4,800		4,800	
<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> MOBILE CITIZEN EXPENSES	3,619,294	3,619,294		
<b>b</b> ROYALTY SHARING EXPENSE	51,995		51,995	
<b>c</b> OTHER PROGRAM EXPENSES	12,500	12,500		
<b>d</b> DUES AND SUBSCRIPTIONS	5,087		5,087	
<b>e</b> All other expenses	4,465		4,465	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	11,998,869	10,160,848	1,838,021	0
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

Table with columns (A) Beginning of year, (B) End of year, and rows for Assets (1-16), Liabilities (17-26), and Net Assets or Fund Balances (27-33).

**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>	11,130,133
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	11,998,869
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-868,736
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	25,924,323
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	4,003,267
<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>	-288,861
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	28,769,993

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		No
<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?		No
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization INSTRUCTIONAL TELECOMMUNICATIONS FOUNDATION INC	Employer identification number 84-0943035
--	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")	\$
2 Political campaign activity expenditures (see instructions)	\$ 1,375,555
3 Volunteer hours for political campaign activities (see instructions)	

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955	\$
2 Enter the amount of any excise tax incurred by organization managers under section 4955	\$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If "Yes," describe in Part IV.	

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$ 1,375,555
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	\$ 1,375,555
4 Did the filing organization file Form 1120-POL for this year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

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

**Part IV Supplemental Information**

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

Return Reference	Explanation
SCHEDULE C: PART I	THE ORGANIZATION MAKES GRANTS TO 501(C)(3) AND 501(C)(4) ORGANIZATIONS. SEVERAL OF THE 501(C)(4) ORGANIZATIONS CONDUCT 527 EXEMPT FUNCTION ACTIVITIES.

**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**

Supplemental Financial Statements

2020

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 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization INSTRUCTIONAL TELECOMMUNICATIONS FOUNDATION INC

Employer identification number

84-0943035

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor/donor advisor notification.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Year. Rows include purpose(s) of conservation easements, total number, acreage, and number of easements on historic structures.

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.

Table with 2 columns: Description, Amount. Rows include questions about reporting art, historical treasures, or other similar assets held for public exhibition, education, or research.

**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 . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ .....
  - b** Permanent endowment ▶ .....
  - c** Term endowment ▶ .....
- The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</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 . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶ 0

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) INDEPENDENT SPECTRUM	2,773,756	C
(2) EBS SUPPORT SERVICES	166,408	C
(3) MOBILE CITIZEN	1,926,194	C
(4) OWL VENTURES II, LP	349,084	C
(5) PAIRIN, INC	78,685	C
(6) EDUCATION MODIFIED LLC	71,726	C
(7) NEPRIS, INC	100,571	C
(8) SCHOOL RUNNER LLC - PS	61,313	C
(9) ROSE AFFORDABLE HOUSING	112,468	C
(10) GIAP II FUND	97,129	C
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)	5,737,334	

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

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>	11,407,047
<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>	4,003,267	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	1,856,103	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	5,859,370	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	5,547,677	
<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>	107,059	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	5,475,397	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	5,582,456	
<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>	11,130,133	

**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>	8,561,377
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	288,861	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	288,861	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	8,272,516	
<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>	107,059	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	3,619,294	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	3,726,353	
<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>	11,998,869	

**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
PART X, LINE 2:	IN ACCORDANCE WITH GAAP, ALL ORGANIZATIONS ARE REQUIRED TO DISCLOSE ANY MATERIAL UNCERTAIN TAX POSITIONS THAT MANAGEMENT BELIEVES DOES NOT MEET A "MORE-LIKELY-THAN-NOT" STANDARD OF BEING SUSTAINED UNDER AN INCOME TAX AUDIT, AND TO RECORD A LIABILITY FOR ANY SUCH TAXES INCLUDING PENALTY AND INTEREST. MANAGEMENT OF THE FOUNDATION HAS NOT IDENTIFIED ANY UNCERTAIN TAX POSITIONS THAT REQUIRE THE RECORDING OF A LIABILITY MENTIONED ABOVE OR FURTHER DISCLOSURE.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	MOBILE CITIZEN K-1 1,856,103.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	MOBILE CITIZEN 5,475,397.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	FORM 1120-POL TAX 288,861.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	MOBILE CITIZEN 3,619,294.

## **Additional Data**

[\*\*Return to Form\*\*](#)

**Software ID:**

**Software Version:**

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

Name of the organization

INSTRUCTIONAL TELECOMMUNICATIONS FOUNDATION INC

Employer identification number 84-0943035

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-50.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 19

3 Enter total number of other organizations listed in the line 1 table 34

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) FELLOWSHIPS	20	255,500			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	IN THE CASE OF APPLICANTS WITH WHOM THE ORGANIZATION HAS A FORMAL GRANT AGREEMENT, THE AGREEMENT OUTLINES WHEN THE PAYMENTS ARE TO BE MADE AND USUALLY REQUIRE THE GRANTEE TO SUBMIT, IN DETAIL, HOW THEY USED THE FUNDS IN A NARRATIVE OF THE WORK. THE REPORTS ARE THEN REVIEWED BY ONE OR MORE STAFF MEMBERS; AND IF THERE IS ANY DISCREPANCY, THE FINAL PAYMENT WOULD NOT BE MADE UNTIL THE PROBLEM HAS BEEN CORRECTED.

**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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.**2020**Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.Name of the organization  
INSTRUCTIONAL TELECOMMUNICATIONS  
FOUNDATION INC

Employer identification number

84-0943035

Return Reference	Explanation
MISSION STATEMENT	INSTRUCTIONAL TELECOMMUNICATIONS FOUNDATION, INC. D/B/A VOQAL USA (THE "FOUNDATION") IS A NONPROFIT CORPORATION ORGANIZED UNDER THE LAWS OF THE STATE OF COLORADO IN JULY 1983. THE FOUNDATION IS ORGANIZED AND WILL BE OPERATED EXCLUSIVELY BOTH FOR "CHARITABLE, SCIENTIFIC, AND EDUCATIONAL AND "SOCIAL WELFARE" PURPOSES (SUCH TERMS HAVING THE MEANING PROVIDED UNDER SECTIONS 501(C)(3) AND 501(C)(4), RESPECTIVELY, OF THE INTERNAL REVENUE CODE OF 1986 ("I.R.C.")). TO SUCH END, THE FOUNDATION SHALL, AMONGST OTHER EFFORTS, UNDERTAKE ACTIVITIES TO: --SUPPORT THE PROVISION OF QUALITY AND DIVERSE INSTRUCTIONAL MEDIA CONTENT AND CAPABILITIES TO EDUCATORS AND STUDENTS, INCLUDING, BUT NOT LIMITED TO, DATA SERVICES AND INSTRUCTIONAL VIDEO PROVIDED TO ACCREDITED EDUCATIONAL INSTITUTIONS AND GOVERNMENTAL ORGANIZATIONS ENGAGED IN THE FORMAL EDUCATION OF ENROLLED STUDENTS; --FOSTER OPEN, HONEST AND OUTSPOKEN MEDIA THAT HELP USERS TO BE A POPULAR DEMOCRATIC CHECK ON BOTH GOVERNMENT POWER AND CONCENTRATED PRIVATE PRIVILEGE; --EXPAND THE DISSEMINATION OF MEDIA, AND POINTS OF VIEW CARRIED BY THEM, THAT OFFER DISSENTING, ALTERNATIVE, OR CRITICALLY CONSTRUCTIVE INFORMATION AND CONCEPTS TO THE MARKETPLACE OF IDEAS IN BOTH LOCAL AND GLOBAL CONTEXTS; --ENGAGE IN ADDITIONAL SOCIAL WELFARE, CHARITABLE, SCIENTIFIC, AND/OR EDUCATIONAL ACTIVITIES AS ARE CONSISTENT WITH OPERATIONS THAT MAY BE UNDERTAKEN BY ORGANIZATIONS DESCRIBED IN, AND THUS EXEMPT FROM, TAXATION UNDER SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE ("IRC"), AS NOW ENACTED OR HEREAFTER AMENDED. THE FOUNDATION OPERATES EDUCATIONAL BROADBAND SERVICES SYSTEMS IN PHILADELPHIA, PENNSYLVANIA; INDIANAPOLIS, INDIANA; KANSAS CITY, MISSOURI; LAS VEGAS, NEVADA; PHOENIX, ARIZONA; SACRAMENTO, CALIFORNIA; AND SALT LAKE CITY, UTAH.
FORM 990, PART VI, SECTION A, LINE 2	THRU JOHN SCHWARTZ'S ROLE IN EBS SUPPORT SERVICES, LLC HE IS EFFECTIVELY THE EMPLOYER FOR VOQAL USA'S CEO AND CFO.
FORM 990, PART VI, SECTION A, LINE 3	MANAGEMENT SERVICES ARE PROVIDED BY: EBS SUPPORT SERVICES LLC PO BOX 6060 BOULDER, COLORADO 80306 JOHN SCHWARTZ, MANAGER FOR EBSSS ADAM MILLER, CEO BARBARA HUNTER, CFO SALARIES PAID BY EBS SUPPORT SERVICES LLC FOR THE SERVICES THEY PROVIDED TO VOQAL USA. IN 2009 THE FIVE VOQAL NONPROFITS FORMED EBS SUPPORT SERVICES, LLC. VOQAL USA OWNS 39.47% OF EBS SUPPORT SERVICES, LLC AND PAYS EBSSS, LLC FOR THE COST OF PERSONNEL PROVIDING SERVICES TO VOQAL USA, AS WELL AS SHARED OFFICE SPACE AND EQUIPMENT. EBSSS, LLC, AS WELL AS THE OTHER LIMITED LIABILITY COMPANIES LISTED BELOW, ARE ALL OWNED EXCLUSIVELY BY THE VOQAL NONPROFITS; THERE ARE NO OTHER OWNERS.
FORM 990, PART VI, SECTION A, LINE 8B	THE ORGANIZATION DOES NOT HAVE A COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.
FORM 990, PART VI, SECTION B, LINE 11B	THE 990 IS REVIEWED BY THE ORGANIZATIONS ACCOUNTANTS, CFO AND AT LEAST ONE CORPORATE OFFICER. ADDITIONALLY THE FORM IS PRESENTED TO THE BOARD MEMBERS AFTER IT IS FILED.
FORM 990, PART VI, SECTION B, LINE 12C	EACH RESPONSIBLE PERSON WHO IS A DIRECTOR OR OFFICER HAS A DUTY TO DISCLOSE TO THE BOARD (OR TO ANY COMMITTEE OF THE BOARD THAT IS CONSIDERING A DECISION TO WHICH THE CONFLICT APPLIED) THE MATERIAL FACTS OF ANY PROPOSED TRANSACTION OR ACTION OF THE ORGANIZATION IN WHICH SUCH RESPONSIBLE PERSON HAS ANY CONFLICTS. EACH RESPONSIBLE PERSON WHO IS A STAFF MEMBER HAS A DUTY TO DISCLOSE TO THE MANAGER OF EBSSS, LLC AND SUPERVISOR THE MATERIAL FACTS OF ANY PROPOSED TRANSACTION OF THE ORGANIZATION IN WHICH SUCH PERSON HAS ANY CONFLICT. IMPLEMENTATION OF THE CONFLICT OF INTEREST POLICY RELIES ON SUCH DISCLOSURE. A RESPONSIBLE PERSON WHO FAILS TO FOLLOW THE PROTOCOLS ESTABLISHED IN THE CONFLICT OF INTEREST POLICY SHALL BE SUBJECT TO MEANINGFUL DISCIPLINARY ACTION BY THE BOARD OF DIRECTORS UP TO AND INCLUDING REMOVAL FROM THE BOARD OR THEIR POSITION WITHIN THE ORGANIZATION.
FORM 990, PART VI, SECTION B, LINE 15	ALL SERVICES PERFORMED ARE FROM SHARED EMPLOYEES OF A SHARED SERVICES COMPANY (EBSSS). EBSSS HAS BEEN CHARGED BY THE NONPROFIT ORGANIZATION BOARDS TO OVERSEE PERSONNEL MATTERS INCLUDING EXECUTIVE AND STAFF COMPENSATION. STAFF PREPARED A SEMI-ANNUAL SALARY BENCHMARKING REPORT FOR ALL STAFF POSITIONS AND AN ANNUAL CEO SALARY REVIEW THAT DESCRIBED EACH POSITION AND COMPARED THE POSITION TO THREE SALARY SURVEYS: MOUNTAIN STATES EMPLOYERS COUNCIL MOST RECENT NON-PROFIT/FOUNDATION COMPENSATION, MOUNTAIN STATES EMPLOYERS COUNCIL MOST RECENT COLORADO BENCHMARK COMPENSATION, AND MOST RECENT COLORADO NON-PROFIT ASSOCIATION SALARY AND BENEFITS SURVEY. IN ADDITION, THE SALARY BENCHMARKING REPORT WAS PERIODICALLY REVIEWED BY AN INDEPENDENT THIRD PARTY CONTRACTOR TO ENSURE THE USE OF PROPER METHODOLOGY AND ETHICAL STANDARDS. THIS REPORT, THE THIRD PARTY CONTRACTOR REPORT AND SUPPORTING DOCUMENTATION WAS REVIEWED IN DEPTH BY EBSSS WHICH SUMMARIZED ITS REVIEW TO ALL OF THE BOARDS.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC
FORM 990,	FORM 1120-POL TAXES -288,861.

Return Reference	Explanation
PART XI, LINE 9:	
ADDITIONAL INFORMATION	<p>BACKGROUND THESE ADDITIONAL, VOLUNTARY DISCLOSURES ARE INTENDED TO GIVE THE INTERESTED READER GREATER INSIGHT INTO INSTRUCTIONAL TELECOMMUNICATIONS FOUNDATION, INC. D/B/A VOQAL USA. ON BEHALF OF A NUMBER OF NONPROFIT ORGANIZATIONS, VOQAL USA'S PRESIDENT, JOHN SCHWARTZ, LED AN EFFORT TO APPLY FOR WHAT WERE THEN REFERRED TO AS INSTRUCTIONAL TELEVISION FIXED SERVICE (ITFS) LICENSES FROM THE FEDERAL COMMUNICATIONS COMMISSION. THOSE APPLICATIONS WERE ORIGINALLY SUBMITTED IN THE EARLY 1980S. MR. SCHWARTZ BELIEVED THAT SEPARATE NONPROFIT ORGANIZATIONS WITH LOCAL BOARDS OF DIRECTORS WOULD BETTER SERVE THE SCHOOLS AND COMMUNITIES COVERED BY THESE LICENSES. IN THE END, FIVE NONPROFITS LED BY MR. SCHWARTZ APPLIED FOR AND RECEIVED A TOTAL OF 11 ITFS LICENSES. TODAY, JOHN SCHWARTZ REMAINS ON THE BOARD OF TWO OF THOSE FIVE NONPROFITS, WHICH WILL HEREAFTER BE REFERRED TO AS THE VOQAL NONPROFITS. VOQAL USA IS ONE OF THOSE FIVE. FOR NEARLY TWO DECADES, VOQAL USA PROVIDED FREE EDUCATIONAL VIDEO PROGRAMMING TO SCHOOLS VIA ITS FCC-LICENSED ITFS STATIONS. WHILE DOING SO, IT SHARED SOME OF ITS OVERHEAD AND ADMINISTRATIVE COSTS WITH THE OTHER FOUR VOQAL NONPROFITS, WHICH WERE PROVIDING VERY SIMILAR SERVICE TO THEIR LOCAL COMMUNITIES. THIS APPROACH RESULTED IN SIGNIFICANT COST SAVINGS, ALLOWING VOQAL USA TO DELIVER BETTER EDUCATIONAL SERVICE. THE SHARING OF PERSONNEL AND OTHER RESOURCES AMONG THE VOQAL NONPROFITS WAS THE BEGINNING OF WHAT WOULD LATER BECOME EBS SUPPORT SERVICES, LLC (EBSSS) THE UMBRELLA SERVICE ORGANIZATION THAT TODAY PROVIDES PERSONNEL AND OPERATIONAL SUPPORT TO ALL FIVE VOQAL NONPROFITS. TO EXPAND THEIR ABILITY TO FULFILL ITS EDUCATIONAL MISSION AND OTHERWISE BENEFIT THE PUBLIC, THE VOQAL NONPROFITS ENTERED INTO VARIOUS SPECTRUM USE AGREEMENTS WITH COMMERCIAL TELECOMMUNICATIONS OPERATORS. VOQAL ALLOWED COMMERCIAL FIRMS TO USE THEIR ITFS, AND, LATER, EDUCATIONAL BROADBAND SERVICE (EBS) EXCESS SPECTRUM CAPACITY IN THEIR WIRELESS NETWORKS. IN EXCHANGE, THESE AGREEMENTS PROVIDED SIGNIFICANT FINANCIAL BENEFITS THROUGH SPECTRUM ROYALTY PAYMENTS, AS WELL AS MATERIAL IN-KIND EDUCATIONAL BENEFITS SUCH AS HIGH-SPEED BROADBAND INTERNET ACCOUNTS. THE VOQAL NONPROFITS' CURRENT SPECTRUM AGREEMENTS ARE WITH CLEARWIRE SPECTRUM HOLDINGS II, LLC, NOW A T-MOBILE SUBSIDIARY (HEREAFTER REFERRED TO AS T-MOBILE). WITH THE INCREASED RESOURCES AFFORDED BY THESE MOST RECENT SPECTRUM AGREEMENTS, THE VOQAL NONPROFITS, INCLUDING VOQAL USA, EXPANDED THE NUMBER AND REACH OF THEIR EDUCATIONAL PROGRAMS TO INCLUDE NEW EDUCATION VENTURES, AFFORDABLE INTERNET SERVICE FOR SCHOOLS AND NONPROFITS, CASH GRANTS, EBS SPECTRUM ADVOCACY AND MORE. AS IT EXPANDED, VOQAL USA CONTINUED TO SHARE RESOURCES WITH THE OTHER VOQAL NONPROFITS. IN 2013, TO EXTEND THE RELATIONSHIPS AMONG THE VOQAL NONPROFITS AND TO REDUCE CONFUSION FOR SHARED WORK, EBSSS SECURED THE "VOQAL" TRADEMARK AND THE FIVE NONPROFITS, INCLUDING VOQAL USA, ADOPTED THE VOQAL BRAND. VOQAL HAS STRIVED TO FULFILL THE MISSION OF EBS, FROM ITS BEGINNINGS PROVIDING FREE, ITFS VIDEO TO SCHOOLS TO RECENT EFFORTS TO SUPPORT CHANGE-MAKERS IN EDUCATION. WHILE SOME VOQAL USA PROGRAMS SERVE WHAT MANY WOULD CONSIDER TRADITIONAL EDUCATIONAL ENTITIES LIKE K-12 SCHOOLS, VOQAL EMBRACES A BROADER VIEW OF EDUCATION AND AIMS TO ENSURE EQUAL ACCESS TO KNOWLEDGE TO FOSTER A STRONGER, HEALTHIER DEMOCRACY. OUR PROJECTS ARE OFTEN AIMED AT THE ROOT CAUSES THAT BAR ACCESS TO KNOWLEDGE BOTH IN AND OUT OF TRADITIONAL BRICK AND MORTAR INSTITUTIONS. EXAMPLES OF MORE TRADITIONAL EDUCATIONAL PROJECTS INCLUDE PROVIDING SCHOOLS WITH FREE AND HIGHLY SUBSIDIZED INTERNET ACCOUNTS AND MOBILE CITIZEN'S EFFORTS TO ENSURE THAT STUDENTS HAVE ACCESS TO THE INTERNET BOTH AT SCHOOL AND AT HOME. IN ADDITION, VOQAL IS PROUD TO HAVE BEEN A FUNDER OF CRASH COURSE U.S. GOVERNMENT AND POLITICS. CRASH COURSE IS AN EDUCATIONAL YOUTUBE CHANNEL FEATURING 10-MINUTE VIDEOS THAT CONDENSE COMPLEX TOPICS INTO QUIRKY, ENGAGING TUTORIALS. CRASH COURSE'S YOUTUBE CHANNEL HAS OVER 8 MILLION SUBSCRIBERS, AND THE VIDEOS ARE SHOWN IN CLASSROOMS ACROSS THE COUNTRY, AS WELL AS WATCHED BY THE PUBLIC AT LARGE. IN ADDITION TO THE PROJECTS LISTED ABOVE, VOQAL USA IS PART OWNER OF THE LLCs DETAILED BELOW. MOBILE CITIZEN, LLC (OWNED IN PART 56.209% BY VOQAL USA) IS MADE POSSIBLE BY THE VOQAL NONPROFITS' CURRENT SPECTRUM AGREEMENTS AND THE BROADBAND INTERNET ACCOUNTS RECEIVED AS PART OF THOSE AGREEMENTS. AFTER SEVERAL YEARS OF PROVIDING INTERNET SERVICE INDIVIDUALLY, THE VOQAL NONPROFITS FORMED MOBILE CITIZEN, LLC TO PROVIDE ADMINISTRATIVE SUPPORT FOR THE DISTRIBUTION OF SOME OR ALL OF ITS OWNERS' BROADBAND ACCOUNTS. MOBILE CITIZEN, LLC SERVES SCHOOLS, NONPROFIT ORGANIZATIONS AND SOCIAL WELFARE AGENCIES AND HAS FOCUSED MUCH OF ITS EFFORT ON BRIDGING THE DIGITAL DIVIDE. MOBILE CITIZEN OFFERS ONE OF THE LOWEST COST MOBILE BROADBAND RATE PLANS AVAILABLE TO SCHOOLS, NONPROFIT ORGANIZATIONS AND SOCIAL WELFARE AGENCIES NATIONWIDE, WITH NO DATA CAPS. MOBILE CITIZEN WIRELESS BROADBAND SERVICE COSTS APPROXIMATELY ONE-FIFTH THE AMOUNT OF ITS COMMERCIAL EQUIVALENTS AND IS PROVIDED FREE IN SOME CASES. MOBILE CITIZEN SERVES SCHOOLS AND NONPROFITS THAT PROVIDE SERVICES AS DIVERSE AS WORKFORCE PREPAREDNESS AND FREE COMPUTER TRAINING AND ACCESS PROGRAMS. THE MONEY THESE ORGANIZATIONS SAVE ON THE INTERNET WITH MOBILE CITIZEN ALLOWS THEM TO PUT THOSE DOLLARS TO USE FULFILLING THEIR ORGANIZATION'S MISSION. ANOTHER BENEFIT OF THE CURRENT SPECTRUM AGREEMENT WITH T-MOBILE IS THE ABILITY, THROUGH CERTAIN PROVISIONS OF THE AGREEMENT, TO ADD ADDITIONAL SPECTRUM AND THUS HELP MAXIMIZE THE EDUCATIONAL POTENTIAL OF OTHER LICENSES. INDEPENDENT SPECTRUM, LLC (OWNED IN PART 63.162% BY VOQAL USA) WAS FORMED TO DO JUST THAT. INDEPENDENT SPECTRUM ACCOMPLISHES THIS TASK IN ONE OF TWO WAYS: 1) THE DIRECT PURCHASE AND TRANSFER OF AN EBS LICENSE TO AN INDEPENDENT SPECTRUM SUBSIDIARY AND SUBSEQUENT SPECTRUM USE AGREEMENT WITH T-MOBILE; OR 2) A SPECTRUM USE AGREEMENT WITH THE EBS LICENSEE AND SUBLICENSE OF SPECTRUM RIGHTS TO T-MOBILE. THROUGH THE 26 INDEPENDENT SPECTRUM SUBSIDIARIES FORMED TO-DATE, INDEPENDENT SPECTRUM HAS BEEN ABLE TO PASS THROUGH EDUCATIONAL AND FINANCIAL BENEFITS TO 39 EBS LICENSES. THIS "STRENGTH IN NUMBERS" APPROACH ALLOWS EBS LICENSE HOLDERS TO GAIN OPPORTUNITIES THROUGH THEIR SPECTRUM THAT THEY WOULD BE HARD PRESSED TO SECURE DEALING WITH COMMERCIAL OPERATORS ON THEIR OWN. AS OF THE END OF THE FISCAL YEAR 2021, EBS LICENSEES CONTRACTING WITH INDEPENDENT SPECTRUM HAVE ACCESS TO OVER FOURTEEN THOUSAND FREE BROADBAND INTERNET ACCOUNTS IN THE AGGREGATE. OVER THE COURSE OF THE EXPECTED 30-YEAR AGREEMENT TERMS, THE ESTIMATED FINANCIAL VALUE TO THESE EBS LICENSEES IS IN THE TENS OF MILLIONS OF DOLLARS AND REPRESENTS SIGNIFICANT REVENUE STREAMS THAT CAN BE PUT TOWARDS FURTHERING THEIR EDUCATIONAL MISSIONS. FROM SMALL, RURAL COMMUNITIES LIKE ALTO, TX TO LARGER MARKETS LIKE MINNEAPOLIS, MN, INDEPENDENT SPECTRUM ASSISTS LICENSEES OF ALL SIZES AND TECHNOLOGICAL SOPHISTICATION TO MAXIMIZE THE BENEFITS OF THEIR EBS SPECTRUM.</p>

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2020**

**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  
INSTRUCTIONAL TELECOMMUNICATIONS  
FOUNDATION INC

**Employer identification number**  
84-0943035

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

**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	
<b>(1)</b> INDEPENDENT SPECTRUM LLC PO BOX 6060 BOULDER, CO 80306 41-2183115	EDUCATION	CO	N/A	EXCLUDED	1,647,438	2,773,756		No			No	63.160 %
<b>(2)</b> MOBILE CITIZEN LLC PO BOX 6060 BOULDER, CO 80306 46-1777398	SERVICES	CO	N/A	EXCLUDED	1,852,801	1,926,194		No			No	56.210 %

**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

**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>	Yes	
<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>		No
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>	Yes	

**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> INDEPENDENT SPECTRUM LLC	S	103,989	CASH DISTRIBUTION
<b>(2)</b> MOBILE CITIZEN LLC	S	103,500	CASH DISTRIBUTION



**Part VII Supplemental Information**

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

Return Reference

Explanation

Schedule R (Form 990) 2020

**Additional Data**[Return to Form](#)**Software ID:****Software Version:**