

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:

AN INTERNATIONAL RESEARCH ORGANIZATION THAT PROTECTS AND PROMOTES CIVIL SOCIETY, CIVIC PARTICIPATION, PHILANTHROPY, SOCIAL ENTERPRISE, IMPACT INVESTING, VOLUNTEERISM, DEVELOPMENT COOPERATION, HUMAN RIGHTS, DIGITAL RIGHTS, DEMOCRACY, AND GOOD GOVERNANCE AROUND THE WORLD.

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

YesNo

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?

YesNo

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 \$ 9,695,093 including grants of \$ 2,134,342) (Revenue \$ 76,233)

ICNL IS A NONPROFIT RESEARCH ORGANIZATION FOCUSED ON LEGAL ISSUES AFFECTING CIVIL SOCIETY, PHILANTHROPY, DIGITAL RIGHTS, AND CIVIC PARTICIPATION. IN 2024, ICNL UNDERTOOK PROJECTS IN ASIA, AFRICA, THE AMERICAS, THE MIDDLE EAST, EUROPE, AND EURASIA. ACTIVITIES INCLUDE TECHNICAL ASSISTANCE ON THE ENABLING ENVIRONMENT FOR CIVIL SOCIETY, CAPACITY BUILDING, RESEARCH AND PUBLICATIONS, AND A PUBLICLY AVAILABLE ON-LINE LIBRARY OF CIVIL SOCIETY LEGAL MATERIALS IN MULTIPLE LANGUAGES.

4b

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses 9,695,093

Part IV

Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

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

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		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	13
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes

Part V	Statements Regarding Other IRS Filings and Tax Compliance (continued)					
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	40			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		Yes		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a			No	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b				
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		Yes		
b If "Yes," enter the name of the foreign country: H U , J O , K G , T I _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FATCA)						
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		5a			No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c				
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a			No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b				
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a			No	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b				
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			No	
d If "Yes," indicate the number of Forms 8282 filed during the year		7d				
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e			No	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g				
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h				
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8				
9 Sponsoring organizations maintaining donor advised funds.						
a Did the sponsoring organization make any taxable distributions under section 4966?		9a				
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b				
10 Section 501(c)(7) organizations. Enter:						
a Initiation fees and capital contributions included on Part VIII, line 12		10a				
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b				
11 Section 501(c)(12) organizations. Enter:						
a Gross income from members or shareholders		11a				
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		11b				
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a				
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b				
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state?		13a				
Note. See the instructions for additional information the organization must report on Schedule O.						
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b				
c Enter the amount of reserves on hand		13c				
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a			No	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b				
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		15			No	
16 Is the organization a trust that is not a charitable trust? If "Yes," complete Form 4720, Schedule N. Section 4968 excise tax on net investment income?		16			No	
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17				
If "Yes," complete Form 6069.						

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

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Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.	1a	8	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent.	1b	8	
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?	2		No
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?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
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?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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.	9		No

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

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

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	IL, MI, NM, NY, WA
18	Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain 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: AYGUL MINIGALINA 1660 L ST NW 600 WASHINGTON, DC 20036 (202) 452-8600	

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC) | (E)
Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (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) RUTH MADRIGAL
CHAIR | 4.00 | X | | X | | | | 0 | 0 | 0 |
| (2) MARK SIDEL
VICE CHAIR | 4.00 | X | | X | | | | 0 | 0 | 0 |
| (3) OYEBISI B OLUSEYI
SECRETARY | 4.00 | X | | X | | | | 0 | 0 | 0 |
| (4) SUNEETA KAIMAL
TREASURER | 4.00 | X | | X | | | | 0 | 0 | 0 |
| (5) CATHERINE ANITE
DIRECTOR | 4.00 | X | | | | | | 0 | 0 | 0 |
| (6) JUAN G AUZ
DIRECTOR | 4.00 | X | | | | | | 0 | 0 | 0 |
| (7) SASKIA BRECHENMACHER
DIRECTOR | 4.00 | X | | | | | | 0 | 0 | 0 |
| (8) FLORIAN IRMINGER
DIRECTOR | 4.00 | X | | | | | | 0 | 0 | 0 |
| (9) DOUGLAS RUTZEN
PRESIDENT | 40.00 | | | X | | | | 266,335 | 0 | 31,348 |
| (10) AYGUL MINIGALINA
FINANCE DIRECTOR | 4.00 | | | X | | | | 148,451 | 0 | 23,379 |
| (11) CATHERINE SHEA
VICE PRESIDENT, PROGRAMS | 40.00 | | | | X | | | 202,700 | 0 | 39,524 |
| (12) DAVID MOORE
VICE PRESIDENT, LEGAL AFFAIRS | 40.00 | | | | X | | | 198,918 | 0 | 26,635 |
| (13) NATALIA BOURJAILY
VICE PRESIDENT, EURASIA | 40.00 | | | | X | | | 198,918 | 0 | 21,895 |
| (14) NILDA BULLAIN
VICE PRESIDENT, OPERATIONS | 40.00 | | | | | X | | 191,323 | 0 | 37,713 |
| (15) IRENE PETRAS
REGIONAL DIRECTOR - AFRICA | 40.00 | | | | | X | | 151,462 | 0 | 31,184 |
| (16) KRISTEN MCGEENEY
REG. DIRECTOR & SR. LEGAL ADVISOR | 40.00 | | | | | X | | 155,497 | 0 | 25,247 |
| (17) CLAUDIA GUADAMUZ
SENIOR LEGAL ADVISOR | 40.00 | | | | | X | | 152,866 | 0 | 26,898 |
- Form 990 (2024)

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	
Contributions, Gifts, Grants, and Other	1a Federated campaigns		1a		
Amt Similar Amounts	b Membership dues		1b		
	c Fundraising events		1c		
	d Related organizations		1d		
	e Government grants (contributions)		1e 9,689,832		
	f All other contributions, gifts, grants, and similar amounts not included above		1f 3,162,945		
	g Noncash contributions included in lines 1a - 1f:\$		1g		
	h Total. Add lines 1a-1f			12,852,777	
Program Service Revenue	2a CONTRACT INCOME	Business Code			
		900099	76,233	76,233	
	b				
	c				
	d				
	e				
	f All other program service revenue.				
	9 Total. Add lines 2a-2f.		76,233		

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		116,321			116,321		
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents	(i) Real	(ii) Personal					
		6a						
		6b Less: rental expenses						
	6c Rental income or (loss)							
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		7a	46,253					
		7b Less: cost or other basis and sales expenses	0					
	7c Gain or (loss)	46,253						
	d Net gain or (loss)		46,253				46,253	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
		8b Less: direct expenses						
c Net income or (loss) from fundraising events								
9a Gross income from gaming activities. See Part IV, line 19	9a							
	9b Less: direct expenses							
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances	10a							
	10b Less: cost of goods sold							
c Net income or (loss) from sales of inventory								
Other	11a OTHER INCOME		Business Code					
			900099	5,807		5,807		
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d		5,807					
	12 Total revenue. See instructions		13,097,391	76,233	0	168,381		

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	416,203	416,203		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	1,718,139	1,718,139		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,159,309	696,700	261,199	201,410
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,531,418	2,412,383	852,277	266,758
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	317,485	217,187	76,735	23,563
9 Other employee benefits	690,117	458,398	164,045	67,674
10 Payroll taxes	388,439	258,556	92,504	37,379
11 Fees for services (non-employees):				
a Management				
b Legal	32,679		32,679	
c Accounting	73,099	15,516	57,583	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,000		10,000	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,519,118	2,449,813	57,152	12,153
12 Advertising and promotion				
13 Office expenses	134,226	58,960	75,228	38
14 Information technology	396,131	88,714	307,417	
15 Royalties				
16 Occupancy	344,556	239,879	81,016	23,661
17 Travel	510,576	475,292	34,866	418
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	136,186	126,765	9,421	
20 Interest	686	686		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,035		1,035	
23 Insurance	50,443	1,817	48,626	
24 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.)				
a TRANSLATIONS	60,492	60,085	171	236
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	12,490,337	9,695,093	2,161,954	633,290
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ 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	
Assets	1	Cash—non-interest-bearing		3,943,410	1	6,060,349	
	2	Savings and temporary cash investments		1,358,002	2	1,326,085	
	3	Pledges and grants receivable, net		3,731,059	3	3,937,849	
	4	Accounts receivable, net			4		
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		147,932	9	197,887	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	56,530			
	b	Less: accumulated depreciation	10b	56,530	1,035	10c	0
	11	Investments—publicly traded securities		1,849,263	11	2,050,257	
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		254,398	15	1,287,161	
16	Total assets. Add lines 1 through 15 (must equal line 33)		11,285,099	16	14,859,588		
Liabilities	17	Accounts payable and accrued expenses		1,039,531	17	795,931	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		755,864	25	3,897,854	
	26	Total liabilities. Add lines 17 through 25		1,795,395	26	4,693,785	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		3,250,168	27	3,511,944	
	28	Net assets with donor restrictions		6,239,536	28	6,653,859	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		9,489,704	32	10,165,803	
	33	Total liabilities and net assets/fund balances		11,285,099	33	14,859,588	

Part XI

Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,097,391
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,490,337
3	Revenue less expenses. Subtract line 2 from line 1	3	607,054
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,489,704
5	Net unrealized gains (losses) on investments	5	69,045
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	10,165,803

Part XII

Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
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: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
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

Name of the organization

INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC

Employer identification number

52-1818273

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).)
- 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 on 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		
Total						

Part II

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	8,560,046	17,655,258	10,854,125	11,962,208	12,582,777	61,614,414
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	8,560,046	17,655,258	10,854,125	11,962,208	12,582,777	61,614,414
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						7,007,583
6 Public support. Subtract line 5 from line 4.						54,606,831

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4. . .	8,560,046	17,655,258	10,854,125	11,962,208	12,582,777	61,614,414
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	23,358	37,138	58,269	97,769	116,321	332,855
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	1,165	2,694	-2,591	2,588	5,807	9,663
11 Total support. Add lines 7 through 10						61,956,932

12 Gross receipts from related activities, etc. (see instructions)

12

83,233

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f))	14	88.140 %
15 Public support percentage for 2023 Schedule A, Part II, line 14	15	89.260 %

16a 33 1/3% support test—2024. 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—2023. 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—2024. 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—2023. 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 IIISupport 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) .						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2024 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a	☐ The organization satisfied the Activities Test. Complete line 2 below.			
b	☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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>			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>			
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)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

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

7

☐

Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)		
Section D Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required-- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024:		
a	From 2019.		
b	From 2020.		
c	From 2021.		
d	From 2022.		
e	From 2023.		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020.		
b	Excess from 2021.		
c	Excess from 2022.		
d	Excess from 2023.		
e	Excess from 2024.		

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) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
Name of the organization INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC		Employer identification number 52-1818273

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 33¹/₃% 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 INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC	Employer identification number 52-1818273
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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	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL CENTER FOR NOT-FOR-PROFIT
LAW INC

Employer identification number
52-1818273

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

Name of organization INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC	Employer identification number 52-1818273
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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	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(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:

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 INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC	Employer identification number 52-1818273
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions	

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

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

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

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

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

Part II-A

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		46,842													
c Total lobbying expenditures (add lines 1a and 1b)		46,842													
d Other exempt purpose expenditures		12,433,495													
e Total exempt purpose expenditures (add lines 1c and 1d)		12,480,337													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		774,017													
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><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></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		193,504													
h Subtract line 1g from line 1a. If zero or less, enter -0-.		0													
i Subtract line 1f from line 1c. If zero or less, enter -0-.		0													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	750,548	821,600	866,585	774,017	3,212,750
b Lobbying ceiling amount (150% of line 2a, column(e))					4,819,125
c Total lobbying expenditures	2,387	32,467	47,811	46,842	129,507
d Grassroots nontaxable amount	187,637	205,400	216,646	193,504	803,187
e Grassroots ceiling amount (150% of line 2d, column (e))					1,204,781
f Grassroots lobbying expenditures					

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

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

1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
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Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC	Employer identification number 52-1818273
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	

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.	
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4	Number of states where property subject to conservation easement is located ▶	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	
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)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

3 Using the organization’s acquisition, accession, and other records, check any of the following that 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		56,530	56,530	0
e 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 _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.) ▶		

Part IX

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

(a) Description	(b) Book value
(1)ADVANCES TO SUBRECIPIENTS	80,590
(2)DEPOSITS	38,688
(3)RIGHT-OF-USE ASSET	1,167,883
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	1,287,161

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	
REFUNDABLE ADVANCES	2,694,818
OPERATING LEASE LIABILITY	1,203,036
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	3,897,854

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.

1	Total revenue, gains, and other support per audited financial statements	1	13,334,710
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	69,045
b	Donated services and use of facilities	2b	175,370
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	2,904
e	Add lines 2a through 2d	2e	247,319
3	Subtract line 2e from line 1	3	13,087,391
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	10,000
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	10,000
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	13,097,391

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements	1	12,658,611
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	175,370
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	2,904
e	Add lines 2a through 2d	2e	178,274
3	Subtract line 2e from line 1	3	12,480,337
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	10,000
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	10,000
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,490,337

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 XI, LINE 2D - OTHER ADJUSTMENTS:	REVENUE FROM ECNL, A RELATED ORGANIZATION, CONSOLIDATED 2,904. ON THE FINANCIAL STATEMENTS AND EXCLUDED FOR FORM 990 REPORTING PURPOSES
PART XII, LINE 2D - OTHER ADJUSTMENTS:	EXPENSES FROM ECNL, A RELATED ORGANIZATION, CONSOLIDATED 2,904. ON THE FINANCIAL STATEMENTS AND EXCLUDED FOR FORM 990 REPORTING PURPOSES

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization
INTERNATIONAL CENTER FOR NOT-FOR-PROFIT
LAW INC

Employer identification number

52-1818273

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?

☒ 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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA			PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	82,068
(2) CENTRAL AMERICA			GRANTS TO RECIPIENTS LOCATED IN THE REGION		75,776
(3) EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	266,108
(4) EAST ASIA AND THE PACIFIC			GRANTS TO RECIPIENTS LOCATED IN THE REGION		350,449
(5) EUROPE	1	2	PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	75,386
(6) EUROPE			GRANTS TO RECIPIENTS LOCATED IN THE REGION		366,901
(7) MIDDLE EAST AND NORTH AFRICA	1	5	PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	410,321
(8) MIDDLE EAST AND NORTH AFRICA			GRANTS TO RECIPIENTS LOCATED IN THE REGION		103,585
(9) NORTH AMERICA			PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	16,632
(10) NORTH AMERICA			GRANTS TO RECIPIENTS LOCATED IN THE REGION		24,624
(11) RUSSIA AND THE NEWLY INDEPENDENT STATES	2	15	PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	1,780,040
(12) RUSSIA AND THE NEWLY INDEPENDENT STATES			GRANTS TO RECIPIENTS LOCATED IN THE REGION		236,845
(13) SOUTH AMERICA			PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	70,350
(14) SOUTH AMERICA			GRANTS TO RECIPIENTS LOCATED IN THE REGION		146,091
(15) SOUTH ASIA			PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	168,293
(16) SOUTH ASIA			GRANTS TO RECIPIENTS LOCATED IN THE REGION		60,510
(17) SUB-SAHARAN AFRICA			PROGRAM SERVICES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	201,258
(18) SUB-SAHARAN AFRICA			GRANTS TO RECIPIENTS LOCATED IN THE REGION		353,359
3a Sub-total	2	7			1,730,594
b Total from continuation sheets to Part I.	2	15			3,058,002
c Totals (add lines 3a and 3b)	4	22			4,788,596

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			CENTRAL AMERICA AND CARIBBEAN	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	20,000	WIRE TRANSFER	0		
(2)			CENTRAL AMERICA AND CARIBBEAN	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	10,000	WIRE TRANSFER	0		
(3)			CENTRAL AMERICA AND CARIBBEAN	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	10,776	WIRE TRANSFER	0		
(4)			CENTRAL AMERICA AND CARIBBEAN	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	20,000	WIRE TRANSFER	0		
(5)			CENTRAL AMERICA AND CARIBBEAN	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	15,000	WIRE TRANSFER	0		
(6)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	22,661	WIRE TRANSFER	0		
(7)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	20,038	WIRE TRANSFER	0		
(8)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	74,095	WIRE TRANSFER	0		
(9)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	29,416	WIRE TRANSFER	0		
(10)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	12,000	WIRE TRANSFER	0		
(11)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	34,978	WIRE TRANSFER	0		
(12)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	19,955	WIRE TRANSFER	0		
(13)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	23,322	WIRE TRANSFER	0		
(14)			EAST ASIA AND THE PACIFIC	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	108,139	WIRE TRANSFER	0		
(15)			EUROPE	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	73,067	WIRE TRANSFER	0		
(16)			EUROPE	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	293,834	WIRE TRANSFER	0		
(17)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	7,489	WIRE TRANSFER	0		
(18)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	7,410	WIRE TRANSFER	0		
(19)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,717	WIRE TRANSFER	0		
(20)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,404	WIRE TRANSFER	0		
(21)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,528	WIRE TRANSFER	0		
(22)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	5,244	WIRE TRANSFER	0		
(23)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,283	WIRE TRANSFER	0		
(24)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,505	WIRE TRANSFER	0		
(25)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	7,496	WIRE TRANSFER	0		
(26)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	7,485	WIRE TRANSFER	0		
(27)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	15,040	WIRE TRANSFER	0		
(28)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	9,855	WIRE TRANSFER	0		
(29)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	36,816	WIRE TRANSFER	0		
(30)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	75,779	WIRE TRANSFER	0		
(31)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	8,010	WIRE TRANSFER	0		
(32)			RUSSIA AND NEIGHBORING STATES	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	15,374	WIRE TRANSFER	0		
(33)			MIDDLE EAST & NORTH AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	21,742	WIRE TRANSFER	0		
(34)			MIDDLE EAST & NORTH AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	26,155	WIRE TRANSFER	0		
(35)			MIDDLE EAST & NORTH AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	5,670	WIRE TRANSFER	0		
(36)			MIDDLE EAST & NORTH AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	34,023	WIRE TRANSFER	0		
(37)			MIDDLE EAST & NORTH AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	10,995	WIRE TRANSFER	0		
(38)			MEXICO /NORTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	24,624	WIRE TRANSFER	0		
(39)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	10,000	WIRE TRANSFER	0		
(40)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	28,035	WIRE TRANSFER	0		
(41)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	33,000	WIRE TRANSFER	0		
(42)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	9,769	WIRE TRANSFER	0		
(43)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	12,000	WIRE TRANSFER	0		
(44)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	18,000	WIRE TRANSFER	0		
(45)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	17,287	WIRE TRANSFER	0		
(46)			SOUTH AMERICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	18,000	WIRE TRANSFER	0		
(47)			SOUTH ASIA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	38,530	WIRE TRANSFER	0		
(48)			SOUTH ASIA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	21,980	WIRE TRANSFER	0		
(49)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	24,200	WIRE TRANSFER	0		
(50)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	18,000	WIRE TRANSFER	0		
(51)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	24,485	WIRE TRANSFER	0		
(52)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	7,800	WIRE TRANSFER	0		
(53)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,393	WIRE TRANSFER	0		
(54)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	25,000	WIRE TRANSFER	0		
(55)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	17,878	WIRE TRANSFER	0		
(56)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	19,000	WIRE TRANSFER	0		
(57)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	9,814	WIRE TRANSFER	0		
(58)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	7,000	WIRE TRANSFER	0		
(59)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	10,000	WIRE TRANSFER	0		
(60)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	6,181	WIRE TRANSFER	0		
(61)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	32,944	WIRE TRANSFER	0		
(62)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	14,000	WIRE TRANSFER	0		
(63)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	8,500	WIRE TRANSFER	0		
(64)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	10,000	WIRE TRANSFER	0		
(65)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	14,592	WIRE TRANSFER	0		
(66)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	14,217	WIRE TRANSFER	0		
(67)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	15,000	WIRE TRANSFER	0		
(68)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	15,000	WIRE TRANSFER	0		
(69)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	15,000	WIRE TRANSFER	0		
(70)			SUB-SAHARAN AFRICA	ENABLING ENVIRONMENT FOR CIVIL SOCIETY	35,000	WIRE TRANSFER	0		

Part III

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(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

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.

[illegible]

Additional Data

Software ID:

Software Version:

Schedule I (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Grants and Other Assistance to Organizations, Governments and Individuals in the United States Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 Open to Public Inspection
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Part I	General Information on Grants and Assistance
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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.

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	1
	▶	
3	Enter total number of other organizations listed in the line 1 table▶	0

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)					
(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:	PAYMENT FOR FIXED AMOUNT AWARDS IS GENERALLY MADE ACCORDING TO ASSIGNED DISBURSEMENT SCHEDULE; WITH THE FINAL DISBURSEMENT ISSUED ONCE THE FINAL REPORT HAS BEEN FILED. THE FORMAT OF THE FINAL REPORT IS DETERMINED BY THE APPROVED ACTIVITY TO BE SUPPORTED BY THE GRANT. FOR RESEARCH GRANTS, THE FINAL REPORT IS THE FINISHED RESEARCH PAPER, FOR GRANTS WHICH SUPPORT OTHER TYPES OF PROGRAM ACTIVITIES, SUCH AS WORKSHOPS, THE FINAL REPORT DETAILS THE ACCOMPLISHMENTS. FOR COST REIMBURSEMENT GRANTS, THE GRANTEE TYPICALLY RECEIVES AN INITIAL ADVANCE, BASED ON THEIR CALCULATED NEEDS FOR THE ADVANCE PERIOD. THE GRANTEE MUST THEN SUBMIT A REPORT WHICH LIQUIDATES THE ADVANCE AND CAN REQUEST THE NEXT ADVANCEMENT OF GRANT FUNDS. THE LIQUIDATION REPORTS INCLUDE A COMPARISON OF ACTUAL COSTS TO THE APPROVED BUDGET, AND MAY ALSO INCLUDE COPIES OF SUPPORTING DOCUMENTATION, RECEIPTS, ETC.

Additional Data

Return to Form

Software ID:
Software Version:

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)?

Yes

No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

No

No

No

No

No

No

No

No

No

No

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

Cat. No. 50053T

Schedule J (Form 990) (Rev. 1-2025)

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, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DOUGLAS RUTZEN PRESIDENT	(i)	266,335	0	0	26,734	4,614	297,683	0
	(ii)	0	0	0	0	0	0	0
2 CATHERINE SHEA VICE PRESIDENT, PROGRAMS	(i)	202,700	0	0	20,520	19,004	242,224	0
	(ii)	0	0	0	0	0	0	0
3 NILDA BULLAIN VICE PRESIDENT, OPERATIONS	(i)	191,323	0	0	19,789	17,924	229,036	0
	(ii)	0	0	0	0	0	0	0
4 DAVID MOORE VICE PRESIDENT, LEGAL AFFAIRS	(i)	198,918	0	0	19,789	6,846	225,553	0
	(ii)	0	0	0	0	0	0	0
5 NATALIA BOURJAILY VICE PRESIDENT, EURASIA	(i)	198,918	0	0	19,789	2,106	220,813	0
	(ii)	0	0	0	0	0	0	0
6 IRENE PETRAS REGIONAL DIRECTOR - AFRICA	(i)	151,462	0	0	15,562	15,622	182,646	0
	(ii)	0	0	0	0	0	0	0
7 KRISTEN MCGEENEY REG. DIRECTOR & SR. LEGAL ADVISOR	(i)	155,497	0	0	16,108	9,139	180,744	0
	(ii)	0	0	0	0	0	0	0
8 CLAUDIA GUADAMUZ SENIOR LEGAL ADVISOR	(i)	152,866	0	0	15,241	11,657	179,764	0
	(ii)	0	0	0	0	0	0	0
9 NICHOLAS ROBINSON SENIOR LEGAL ADVISOR	(i)	148,571	0	0	14,821	9,196	172,588	0
	(ii)	0	0	0	0	0	0	0
10 AYGUL MINIGALINA FINANCE DIRECTOR	(i)	148,451	0	0	14,821	8,558	171,830	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

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

Return Reference	Explanation
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Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization
INTERNATIONAL CENTER FOR NOT-FOR-PROFIT
LAW INC

Employer identification number

52-1818273

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE 990 WAS PREPARED BY EXTERNAL AUDITORS AND REVIEWED BY SENIOR MANAGEMENT. THE FORM 990 WAS SUBMITTED TO THE AUDIT COMMITTEE AND THEN TO THE ENTIRE BOARD OF DIRECTORS FOR REVIEW BEFORE FILING WITH THE IRS.
FORM 990, PART VI, SECTION B, LINE 12C	ON AN ANNUAL BASIS, ICNL SENDS THE CONFLICT OF INTEREST AND DISCLOSURE POLICY FORM TO EACH STAFF MEMBER, DIRECTOR, AND ADVISORY COUNCIL MEMBER, ALL OF WHOM ARE REQUIRED TO COMPLETE AND RETURN THE FORM. ON AN ONGOING BASIS, RECIPIENTS ARE REQUIRED TO FILE AN UPDATED DISCLOSURE FORM, SHOULD CIRCUMSTANCES CHANGE. CONFLICTS INVOLVING A DIRECTOR, ADVISORY COUNCIL MEMBER, OR KEY EMPLOYEE ARE ADDRESSED BY ICNL'S BOARD OF DIRECTORS FOLLOWING THE PROCEDURES OUTLINED IN ICNL'S CONFLICTS POLICY. CONFLICTS INVOLVING A STAFF MEMBER WHO IS NOT A 'KEY EMPLOYEE' FOR THE PURPOSES OF FORM 990 ARE ADDRESSED BY ICNL'S PRESIDENT.
FORM 990, PART VI, SECTION B, LINE 15	ICNL PURCHASED COMPARABILITY DATA FROM A FIRM SPECIALIZING IN THIS INFORMATION. COMPARABILITY DATA WAS THEN PRESENTED TO THE BOARD OF DIRECTORS ALONG WITH PROPOSED SALARY LEVELS AT A MEETING OF THE BOARD OF DIRECTORS. THE DIRECTORS DELIBERATED AND DECIDED ON COMPENSATION, AND THERE WAS CONTEMPORANEOUS SUBSTANTIATION OF THE PROCESS. THE LAST COMPENSATION REVIEW TOOK PLACE IN DECEMBER 2024 FOR ICNL'S PRESIDENT AND KEY EMPLOYEES.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART IX, LINE 11G	LOCAL HIRES & PARTNERS: PROGRAM SERVICE EXPENSES 473,077. MANAGEMENT AND GENERAL EXPENSES 74. FUNDRAISING EXPENSES 1,813. TOTAL EXPENSES 474,964. INDEPENDENT CONTRACTORS: PROGRAM SERVICE EXPENSES 1,976,736. MANAGEMENT AND GENERAL EXPENSES 57,078. FUNDRAISING EXPENSES 10,340. TOTAL EXPENSES 2,044,154.
FORM 990, PART IX, LINE 17:	TRAVEL INCLUDES AIRFARES, LODGING AND, IN SOME CASES, PER DIEM ALLOWANCES ASSOCIATED WITH BRINGING PROGRAM PARTICIPANTS TO MEETINGS, TRAININGS, AND OTHER PROGRAM ACTIVITIES WITHIN THEIR COUNTRY OR IN AN OTHER COUNTRY. THIS CATEGORY ALSO COVERS COSTS OF SENDING ICNL EMPLOYEES TO A COUNTRY TO PROVIDE TECHNICAL ASSISTANCE AND CONDUCT SITE VISITS, TO MEET WITH PARTNERS, TO CONDUCT TRAININGS AND WORKSHOPS, AND TO CARRY OUT PROGRAMMATIC ACTIVITIES.

Additional Data

[Return to Form](#)

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Software Version:

SCHEDULE R
(Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC

Employer identification number
52-1818273

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW LLC 1660 L ST NW SUITE 600 WASHINGTON, DC 20036 20-5736798	SERVICES TO PROMOTE AN ENABLING ENVIRONMENT FOR CIVIL SOCIETY	DE	2,391,028	538,102	INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW INC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)EUROPEAN CENTER FOR NOT-FOR-PROFIT LAW POZSONYI UT 16 1 EMELET 9 BUDAPEST 1137 HU	PROMOTES THE STRENGTHENING OF A SUPPORTIVE LEGAL ENV. FOR CIVIL SOCIETY	HU			ICNL INC	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproporionate 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

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

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

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
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Additional Data

[Return to Form](#)

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