Instructions for Schedule F (Form 990)

(Rev. December 2024)

Statement of Activities Outside the United States

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments

For the latest information about developments related to Schedule F (Form 990) and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form990*.

What's New

Continuous-use form and instructions. Schedule F (Form 990) and these instructions have been converted from an annual revision to continuous use. Both the form and these instructions will be updated only as needed.

General Instructions

Note. Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.

Purpose of Schedule

Schedule F (Form 990) is used by an organization that files Form 990, Return of Organization Exempt From Income Tax, to provide information on its activities conducted outside the **United States** by the organization at any time during the **tax year**.

Activities conducted outside the United States include **grants and other assistance**; **program-related investments**; **fundraising activities**; **unrelated trade or business**; program services; investments; or **maintaining offices**, **employees**, or **agents** for the purpose of conducting any such activities in regions outside the United States.

United States is defined as the 50 states and the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, Guam, American Samoa, and the United States Virgin Islands. A "foreign country" is any sovereignty that isn't the United States.

Information is to be reported based on the geographic regions described under *Regions*, later. Report activities conducted by the organization directly or indirectly through a **disregarded entity**, or through a **joint venture** treated as a partnership.

For purposes of Schedule F (Form 990), grants and other assistance includes awards, prizes, **contributions**, noncash assistance, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by the organization during the **tax year** to **foreign organizations**, **foreign governments**, and **foreign individuals**. It also includes **grants and other assistance** to **domestic individuals** or **domestic organizations** for the purpose of providing grants to designated foreign beneficiaries. It doesn't include salaries or other **compensation** to **employees** or payments to **independent contractors**; the payment of any benefit by a section 501(c)(9) voluntary employees' beneficiary association (VEBA) to employees of a sponsoring organization or contributing employer, if such payment is made under the terms of the VEBA trust and in compliance with section 505; or payments or other assistance to affiliates or branch offices that aren't organized as legal entities separate from the filing organization.

"Program services" are activities conducted by the organization outside the **United States** that form the basis of the organization's exemption from federal income tax. Examples of program services include, but aren't limited to, operating an orphanage, school, hospital, church, temple, mosque, or synagogue; disaster relief efforts; and providing indigent relief.

Who Must File

An organization that answered "Yes" on Form 990, Part IV, *Checklist of Required Schedules*, line 14b, 15, or 16, must complete the appropriate parts of Schedule F (Form 990) and attach Schedule F (Form 990) to Form 990.

If an organization isn't required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Regions

Reporting on Schedule F (Form 990) is based on the following geographic regions.

Antarctica

Central America and the Caribbean

Antigua & Barbuda, Aruba, Bahamas, Barbados, Belize, Cayman Islands, Costa Rica, Cuba, Dominica, Dominican Republic, El Salvador, Grenada, Guadeloupe, Guatemala, Haiti, Honduras, Jamaica, Martinique, Nicaragua, Panama, St. Kitts & Nevis, St. Lucia, St. Vincent & the Grenadines, Trinidad & Tobago, Turks & Caicos Islands, and British Virgin Islands.

East Asia and the Pacific

Australia, Brunei, Burma, Cambodia, China (including Hong Kong), East Timor, Fiji, Indonesia, Japan, Kiribati, Korea, Laos, Malaysia, Marshall Islands, Micronesia, Mongolia, Nauru, New Zealand, North Korea, Palau, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, South Korea, Taiwan, Thailand, Timor-Leste, Tonga, Tuvalu, Vanuatu, and Vietnam.

Europe (Including Iceland and Greenland)

Albania, Andorra, Austria, Belgium, Bosnia & Herzegovina, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, FYR Macedonia, Germany, Greece, Greenland, Holy See, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, and the United Kingdom (England, Northern Ireland, Scotland, and Wales).

Middle East and North Africa

Algeria, Bahrain, Djibouti, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Malta, Morocco, Oman, Qatar,

Saudi Arabia, Syria, Tunisia, United Arab Emirates, West Bank and Gaza, and Yemen.

North America

Canada and Mexico, but not the United States.

Russia and Neighboring States

Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

South America

Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, and Venezuela.

South Asia

Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, and Sri Lanka.

Sub-Saharan Africa

Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Republic of the Congo, Cote D'Ivoire, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea Bissau, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Sao Tome & Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Sudan, Swaziland, Tanzania, Togo, Uganda, Zambia, and Zimbabwe.

If an organization's activities involve a country not listed earlier, designate the appropriate region for the country.

Specific Instructions

Part I. General Information on Activities Outside the United States

Complete Part I if the organization answered “Yes” to Form 990, Part IV, line 14b. This means the organization had aggregate revenues or expenses of more than $10,000 from or attributable to grantmaking, fundraising, business, investment, and program services outside the **United States**, or held investments outside the United States in foreign partnerships, foreign corporations, and other foreign entities with an aggregate book value of $100,000 or more at any time during the tax year.

Expenses incurred for services provided in the United States (for example, telemedicine and services provided over the Internet) that include recipients both inside and outside the **United States** shouldn't be reported in Part I.

TIP *If an organization that completes Part I made grants or provided other assistance during the **tax year** to **foreign organizations** or **foreign individuals**, it may also need to complete, as applicable, Part II or III. If the organization didn't make any such grants, it doesn't need to complete Part II or III.*

Lines 1 and 2. Complete these lines only if the organization made grants or provided other assistance directly or indirectly to **foreign organizations**, **foreign governments**, or **foreign individuals**. Indicate “Yes” or “No” regarding whether the organization maintains records to substantiate amounts, eligibility, and selection criteria used for making grants and providing other assistance. Describe how the organization monitors its grants and other assistance (and re-grants) to ensure that such **grants and other assistance** are used for proper purposes or aren’t otherwise diverted from the intended use. For example, the organization can describe required periodic reports and accountings, field investigations by the organization's personnel, and third-party audits. Use Part V of this schedule for the narrative response to Part I, line 2.

Line 3. Enter the details for each type of activity conducted at any time during the **tax year** for each region on a separate line of Part I. If multiple activities are conducted per region, list each type of activity on a separate line and repeat regions in column (a) as necessary. Use the regions listed earlier.

Report investments separately. Report investments on a region-by-region basis on line 3 separately from other activities in the region. All investments for a particular region can be aggregated for this purpose. For example, all investments in South America can be reported together on one line. In reporting investments in a region, only columns (a), (d), and (f) must be completed; columns (b), (c), and (e) need not be completed with respect to investments for the tax year.

Column (a) should reflect the region of the investment. The region of a foreign investment entity is determined by its legal domicile (country whose law governs the entity's internal affairs). In the case of a foreign pass-through entity such as a foreign partnership, an organization isn’t required to report the region of the underlying investments held by the pass-through entity, but can report the region based on the legal domicile of the foreign pass-through entity.

An organization need not report foreign investments indirectly held through a domestic (**United States**) pass-through entity, as the domicile of the pass-through entity isn’t a foreign location. Nor does the organization need to report its investments in entities domiciled overseas but traded on a U.S. stock exchange.

The term “investments” can be used to describe the foreign activity in column (d). In column (f), report the total book value of the organization's investments for that region as of the end of the tax year. This value may be rounded off to the nearest $1,000. For instance, if the value of investments in a particular region is $35,439, the value may be reported as $35,000.

Note. Funds transferred into non-interest bearing accounts outside the **United States** to be used in the organization's program services aren't reportable as investments on Part I, line 3. However, once such funds are used for program services, they are reportable as expenditures in Part I, line 3, column (f).

Column (a). Identify each region in which the organization conducts grantmaking, investment activity, **fundraising activities**, business, program services, and other activities.

Column (b). If the organization answered “Yes” to Form 990, Part IV, line 14a, and the organization maintained offices outside the **United States**, list in this column the number of offices maintained by the organization in each region listed during the **tax year**. However, in column (b), lines 3a–3c, report the total number of offices maintained by the organization in regions outside the United States during the tax year, but don't count any one office more than once in these totals. See *Glossary* in the Instructions for Form 990 for a definition of **maintaining offices**, **employees**, or **agents**.

Column (c). If the organization answered “Yes” to Form 990, Part IV, line 14a, and the organization

maintained **employees**, agents, or **independent contractors** outside the **United States**, show in this column the total number of employees, agents, and independent contractors working in each region listed during the **tax year**. Don't include in this number any persons who serve the organization solely as volunteers. Include an employee, agent, or independent contractor in the total for each region in which that person worked during the tax year. However, in column (c), lines 3a–3c, report the total number of employees, agents, and independent contractors working outside the United States during the tax year, but don't count any one employee, agent, or independent contractor more than once in these totals. See *Glossary* in the Instructions for Form 990 for a definition of **maintaining offices**, **employees**, or **agents**.

Column (d). Specify in this column the type(s) of activity(ies), as listed here, that are conducted in or for each region. Types of activities are any of the following: grantmaking, **fundraising activities**, **unrelated trade or business**, program services, investments, **program-related investments**, conducting board meetings, or sending agents of the organization to attend and speak at seminars and conferences. If multiple activities are conducted per region, list each type of activity on a separate line and repeat regions in column (a) as necessary.

Column (e). If "program services" is the listed activity in column (d), provide a description of the specific program service.

Column (f). Enter the total amount of expenditures for activities conducted for each listed region, or the total book value of investments or **program-related investments** for that region, as of the end of the **tax year**. These amounts may be rounded off to the nearest $1,000. For instance, if the value of investments in a region is $55,341, the value may be reported as $55,000. If the organization made both expenditures and investments in a region, list the amount(s) of expenditures and the value of investments on separate lines for each type of activity in that region.

Expenditures include salaries, wages, and other employment-related costs paid to or for the benefit of **employees** located in the region; travel expenses to, from, and within the region; rent and other costs relating to offices located in the region; grants to or for recipients located in the region; bank fees and other financial account maintenance fees and costs; and payments to agents located in the region. Report expenditures based on the method used to account for them on the organization's financial statements, and describe this method in Part V.

For 2023, allocations of indirect expenditures to foreign activities aren't necessary if the organization doesn't separately track them. For example, if under a university's current accounting procedures, certain expenses associated with a study abroad program aren't separately tracked (for example, listing a study abroad program on a school website or in a paper catalog), then such expenses aren't required to be included in Part I, column (f).

TIP *An organization may have no foreign expenditures reportable in Part I, column (f), even though it is required to report an activity in Part I. For example, an organization that derives more than $10,000 of revenue from a foreign activity must report the activity in Part I, even if it incurred no expenditures for that activity.*

Part II. Grants and Other Assistance to Organizations or Entities Outside the United States

Complete Part II if the organization answered "Yes" on Form 990, Part IV, line 15. This means the organization reported on Form 990, Part IX, *Statement of Functional Expenses*, column (A), line 3, more than $5,000 of **grants and other assistance** to any particular **foreign organization** or entity (including a **foreign government**) or to a **domestic organization** or **domestic individual** for the purpose of providing grants or other assistance to a designated foreign organization or organizations.

Line 1. Enter information only for each recipient organization or entity that received more than $5,000 total of grants or assistance from the organization for the **tax year**.

Enter the details of each organization or entity on a separate line.

Report cash grants and noncash assistance in Part II based on the accounting method used to account for them on the organization's financial statements, and describe this method in Part V.

CAUTION *Don't complete Part II, line 1, column (a) or (b). However, complete columns (c) through (i) as if columns (a) and (b) were completed.*

Report grants in Part II regardless of the source of the grant funds (whether restricted or unrestricted), and regardless of whether the organization selected the grantee.

Example. EO receives a grant from a government agency, under the terms of which EO is required to submit the funds to Y, a foreign university, for research on the causes of a particular disease. EO must report the payments to Y as grant payments, regardless of whether EO selected Y as the grantee.

Column (c). Specify the region where the principal foreign office of the recipient organization or entity is located or, if the recipient has no foreign office, the region where the grant funds were or will be used. See *Regions*, earlier.

Column (d). Describe the purpose or ultimate use of the grant funds. Don't use general terms, such as charitable, educational, religious, or scientific. Use more specific descriptions, such as general support, school or hospital construction, purchase of medical supplies or equipment, purchase of school books or school supplies, provision of clothing, food, etc. In the case of specific disaster assistance, include a description of the disaster, such as tsunami or earthquake.

Column (e). Enter the total dollar amount of cash grants, in U.S. dollars, to each recipient organization or entity for the **tax year**. Cash grants include grants or allocations paid by cash, check, money order, wire transfer, and other charges against funds on deposit at a financial institution.

TIP *If the organization checks "Accrual" on Form 990, Part XII, line 1; follows **Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 958)** (formerly SFAS 116) (see instructions for Form 990, Part IX); and makes a grant during the **tax year** to be paid in future years to an organization or government outside the **United States**, it should report the grant's present value in Part II, line 1, column (e) or (g), and report any accruals of present value increments in future years.*

Column (f). Describe the manner of cash disbursement (or, for organizations

using the accrual method of accounting, the intended manner of cash disbursement), such as by cash payment, money order, electronic fund or wire transfer, check, other charges against funds on deposit at a financial institution, or other. List all that apply for each recipient.

Column (g). Enter the **fair market value** (FMV) of any noncash property in U.S. dollars.

Column (h). For noncash property or assistance, enter a description of the property or assistance. List all that apply. Examples of noncash assistance include medical supplies or equipment, pharmaceuticals, blankets, books, or other educational supplies.

Column (i). Describe the method of valuation. Report property with a readily determinable market value at its **FMV**. When FMV can't be readily determined, use an appraised or estimated value.

Line 2. Add the number of recipient organizations listed on Part II, line 1, of Schedule F (Form 990):

- That are recognized by the IRS as exempt from federal income tax as described in section 501(c)(3);
- That are recognized as a charity by a foreign country; or
- For which the grantmaker has made a good faith determination, based on an affidavit from the grantee or the opinion of counsel, that the grantee is the equivalent of a public charity.

Then, enter the total.

Line 3. Add the number of recipient organizations listed on Part II, line 1, of Schedule F (Form 990) that aren't described on line 2. Enter the total.

Part III. Grants and Other Assistance to Individuals Outside the United States

Complete Part III if the organization answered "Yes" on Form 990, Part IV, line 16. This means that the organization reported on Form 990, Part IX, column (A), line 3, more than $5,000, in the aggregate, of **grants and other assistance** to **foreign individuals** and to **domestic organizations** or **domestic individuals** for the purpose of providing grants or other assistance to a designated foreign individual or individuals.

Enter information for **grants and other assistance** made directly to **foreign individuals**, or directly to **foreign organizations** for the benefit of specified foreign individuals. Don't complete Part III for grants and other assistance to foreign individuals through a foreign organization unless the grant or assistance is earmarked for the benefit of one or more specific individuals. Instead, complete Part II for such grants and other assistance. For example, report in Part III a payment to a foreign hospital designated to cover the medical expenses of a foreign individual. Report in Part II a **contribution** to a foreign hospital to provide a service to the general public or to serve unspecified charity patients.

Enter the details of each type of grant or assistance to individuals on a separate line.

Report cash grants and noncash assistance in Part III based on the accounting method used to account for them on the organization's financial statements, and describe this method in Part V.

Report grants in Part III regardless of the source of the grant funds (whether restricted or unrestricted), and regardless of whether the organization selected the grantee.

Column (a). Specify type(s) of assistance provided, or describe the purpose or use of grant funds. List all that apply for each region. Don't use general terms, such as charitable, educational, religious, or scientific. Use more specific descriptions, such as scholarships, food, clothing, shelter for indigents or disaster victims, direct cash assistance to indigents, medical supplies or equipment, books or other educational supplies, etc. In the case of specific disaster assistance, include a description of the disaster, such as tsunami or earthquake.

Column (b). List each region in which **grants and other assistance** were provided to or for **foreign individuals**. See *Regions*, earlier.

Column (c). For each type of assistance provided in each region listed, enter the number of recipients that received the type of assistance in that region. If the filing organization doesn't have a way to determine a specific number, estimate the number. Explain in Part V how the organization arrived at the estimate.

Column (d). Enter the total amount of cash grants, in U.S. dollars, provided to or for recipients in each region for each type of assistance. Cash grants include only grants or allocations paid by cash, checks, money orders, electronic funds or wire transfers, and other charges against funds on deposit at a financial institution.

TIP *If the organization checks "Accrual" on Form 990, Part XII, line 1; follows* ***Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 958)*** *(formerly SFAS 116) (see instructions for Form 990, Part IX); and makes a grant during the* ***tax year*** *to be paid in future years to an individual outside the* ***United States****, it should report the grant's present value in Part III, column (d) or (f), and report any accruals of present value increments in future years.*

Column (e). Describe the manner of cash disbursement (or, for organizations using the accrual method of accounting, the intended manner of cash disbursement), such as by cash payment, money order, electronic fund or wire transfer, check, other charges against funds on deposit at a financial institution, or other. List all that apply for each region.

Column (f). Enter the **FMV** of noncash property in U.S. dollars for each type of assistance. If multiple properties were transferred for the type of assistance, enter information for each.

Column (g). For noncash property, enter a description of the property. If multiple properties were transferred, enter a description of each.

Column (h). Describe the method of valuation. Report property with a readily determinable market value at its **FMV**. When FMV can't be readily determined, use an appraised or estimated value.

Part IV. Foreign Forms

All Schedule F (Form 990) filers must complete Part IV, lines 1–6. If the organization answers "Yes" to any of lines 1–6 because it engaged in the activities described on that line during the **tax year**, it may need to file the form referenced on that line. To determine whether an organization is required to file any of the IRS forms referenced on lines 1–6 (Form 926, 3520, 3520-A, 5471, 5713, 8621, or 8865), see the instructions for those forms. Don't attach Form 3520, 3520-A, or 5713 to Form 990.

Part V. Supplemental Information

Use Part V to provide narrative information required to supplement responses in:

- Part I, line 2, regarding the organization's procedures for monitoring the use of its grants and other assistance outside the **United States**;
- Part I, line 3, column (f), regarding the method used to account for expenditures on the organization's financial statements;
- Part II, line 1, regarding the method used to account for cash grants and noncash assistance on the organization's financial statements;
- Part III, regarding the method used to account for cash grants and noncash assistance on the organization's financial statements; and
- Part III, column (c), regarding the estimated number of recipients.

Provide other narrative explanations and descriptions, as needed.

Identify the specific part and line(s) that the response supports.