

Memo

From: Ellen Almeida
Date: November 24, 2008
RE: Activities Outside the US

Beginning on 7/1/08, RWU must report spending outside the US by region. RWU has developed new object codes for each region as defined by the IRS. Spending on the ground in foreign countries will be accounted for separately from travel expenses in the United States. Examples of foreign activities include Admission travel, Fundraising, Grant Activity, Financial Aid, short term and semester length Study Abroad programs, Professional Development, and conference and competition travel.

2008 Schedule F (Form 990) Instructions

Statement of Activities Outside the United States

General Instructions

Schedule F (Form 990) is used by an organization that files Form 990 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 grant making, fundraising activities, unrelated trade or business, program services, 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 is not the United States.

Regions

Reporting on Schedule F is based on geographic regions. Use the following regions for this purpose:

Central America and the Caribbean (62801)

Includes the following countries: 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 Virgin Islands

East Asia and the Pacific (62802)

Includes the following countries: 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) (62803)

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

Middle East and North Africa (62804)

Includes the following countries: 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 (including Canada and Mexico, but not the United States) (62805)

Russia and the newly Independent States (62806)

Includes the following countries: Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

South America (62807)

Includes the following countries: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, and Venezuela.

South Asia (62808)

Includes the following countries: Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, and Sri Lanka.

Sub-Saharan Africa (62809)

Includes the following countries: Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Congo, Dem. Rep. (DRC), Congo Rep., 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 above, designate the appropriate region for the country.

RWU object codes for each region are indicated in parenthesis next to each region name above.