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Form 990

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning 10-01-2008 and ending 09-30-2009

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SUMMER INSTITUTE OF LINGUISTICS INC		D Employer identification number 75-1840827	
	Doing Business As SIL International		E Telephone number (972) 708-7412	
	Number and street (or P O box if mail is not delivered to street address) 7500 W CAMP WISDOM ROAD		F Room/suite	
	City or town, state or country, and ZIP + 4 DALLAS, TX 752365639		G Gross receipts \$ 48,850,447	
F Name and address of Principal Officer Fredrick A Boswell 7500 W Camp Wisdom Rd Dallas, TX 752365629		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list See instructions)		
J Web site: ► WWW SIL.ORG		H(c) Group Exemption Number ►		
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other ►		L Year of Formation 1982		M State of legal domicile TX

Part I Summary

1 Briefly describe the organization's mission or most significant activities SIL International is a faith-based organization committed to serving language communities worldwide as they build capacity for sustainable language development. SIL does this primarily through research, translation, training and materials development	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets	
3 Number of voting members of the governing body (Part VI, line 1a)	3 12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 5
5 Total number of employees (Part V, line 2a)	5 136
6 Total number of volunteers (estimate if necessary)	6 4,922
7a Total gross unrelated business revenue from Part VIII, line 12, column (C) . . .	7a 0
b Net unrelated business taxable income from Form 990-T, line 34 . . .	7b 0

8 Contributions and grants (Part VIII, line 1h)	Prior Year 28,467,493	Current Year 30,297,992
9 Program service revenue (Part VIII, line 2g)	12,225,241	10,125,912
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,934,090	3,957,412
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,161,548	1,066,349
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,788,372	45,447,665

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,251,834	5,114,731
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,603,746	8,748,945
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b (Total fundraising expenses, Part IX, column (D), line 25 109,508)		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	33,392,045	31,654,685
18 Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A))	46,247,625	45,518,361
19 Revenue less expenses Subtract line 18 from line 12	1,540,747	-70,696

20 Total assets (Part X, line 16)	Beginning of Year 132,896,505	End of Year 148,393,710
21 Total liabilities (Part X, line 26)	72,405,898	83,327,353
22 Net assets or fund balances Subtract line 21 from line 20	60,490,607	65,066,357

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge			
Signature of officer Eleanor Berry CFO Type or print name and title		2010-08-14 Date	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen Inst)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN <input type="checkbox"/>
				Phone no <input type="checkbox"/>

May the IRS discuss this return with the preparer shown above? (See instructions) Yes No

Part III Statement of Program Service Accomplishments (See the instructions.)**1** Briefly describe the organization's mission

SIL serves language communities worldwide, building their capacity for sustainable language development, by means of research, translation, training, and materials development

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses
Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 \$ 15,969,613 including grants of \$ 3,572,444) (Revenue \$ 33,233)

Language Development and Translation Programs -- SIL works with 2,000 ethnolinguistic minority communities around the world as they build their capacity for the sustainable development of their own languages. Language development is the series of ongoing planned actions that a language community takes to ensure that its language continues to serve its changing social, cultural, political, economic and spiritual needs and goals. SIL's expertise related to language development includes training and consulting for activities such as linguistic analysis, orthography and writing systems development, literature development (including translation) and multilingual education and literacy.

4b (Code) (Expenses \$ 14,683,164 including grants of \$ 717,250) (Revenue \$ 9,262,082)

Logistics -- SIL serves minority language communities who may reside in very remote locations. It is often necessary for SIL to provide services to its staff that are not available in the local economy, such as housing, transportation, and food.

4c (Code) (Expenses \$ 2,895,636 including grants of \$ 862,855) (Revenue \$ 536,848)

Training in Language Development and Multilingual Education -- SIL offers technical expertise and training to support local communities' decisions about how to maintain their cultures and use their languages in new ways to address their changing needs. To do this, SIL assists with multilingual education programs to help students learn effectively through both their mother tongues and other languages. In addition to working with communities at the local level, SIL is an acknowledged leader in formal academic programs for the components of cross-cultural language development work. SIL works in partnership with more than 20 institutions around the world to offer classroom and online training in applied linguistics.

(Code) (Expenses \$ 1,753,689 including grants of \$ 16,605) (Revenue \$ 293,749)

Materials Development and Publications -- SIL works in partnership with local speakers to develop new written and oral materials in their mother tongue. The kind of materials is determined by the community, and might include print, audio or video items. Content covers a variety of subjects such as primers, folk stories, textbooks, health and hygiene guidelines, games, history, etc. In addition to new materials, local workers are trained to adapt or translate literature from other languages on subjects such as nutrition, farming, health (including HIV/AIDS) and Scripture texts. SIL also works with communities to foster the effective use of these materials.

4d Other program services (Describe in Schedule O)

(Expenses \$ 1,753,689 including grants of \$ 16,605) (Revenue \$ 293,749)

4e Total program service expenses \$ 35,302,102 Must equal Part IX, Line 25, column (B).

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

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

4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any accounts where 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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, 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

10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII

13 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the U.S.?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J

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 questions 24b-24d and complete Schedule K. If "No," go to question 25

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

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?

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		
6		No
7		No
8		No
9		No
10	Yes	
11	Yes	
12		No
13		No
14a	Yes	
14b	Yes	
15	Yes	
16		No
17		No
18		No
19		No
20		No
21	Yes	
22	Yes	
23	Yes	
24a		No
24b		
24c		
24d		
25a		No
25b		No
26		No
27		No

Part IV Checklist of Required Schedules (Continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee

- a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
- b** Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 501(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

37 Did the organization conduct more than 5 percent 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

	Yes	No
28a		No
28b		No
28c		No
29	Yes	
30		No
31		No
32		No
33		No
34	Yes	
35		No
36		No
37		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	135
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	136
2b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		
4b	AS , BN , BP , BR , CD , CM , CT , ET , FI , FR , GM , GT , ID , IN , IV , KE , ML , MX , MY , MZ , NG , NH , NI , PE , PM , PP , RP , SG , SZ , TH , TO , TZ , UG , UK , UV If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
5c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?	6a	No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>	7a	No
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	Yes
7d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	1
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	Yes
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	Yes
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>	9a	
9a	Did the organization make any taxable distributions under section 4966?	9a	
9b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	<i>Section 501(c)(7) organizations.</i> Enter	10a	
10a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<i>Section 501(c)(12) organizations</i> Enter	11a	
11a	Gross income from members or shareholders	11a	
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?	12a	
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)
Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body . . .	1a	12
b Enter the number of voting members that are independent . . .	1b	5
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 organizational documents since the prior Form 990 was filed?	4	No
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	No
6 Does the organization have members or stockholders?	6	Yes
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes
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
9a Does the organization have local chapters, branches, or affiliates?	9a	Yes
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	Yes
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes
11 Is there any officer, director or 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	11	No

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No", go to line 13	12a	Yes
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes
13 Does the organization have a written whistleblower policy?	13	Yes
14 Does 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	No
b Other officers or key employees of the organization?	15b	No
Describe the process in Schedule O		
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," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	No

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed CA, CT, IL, MI, NY, OH, PA, VA, WI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply
 own website another's website upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 Sunsee Pearson
 7500 W Camp Wisdom Rd
 Dallas, TX 752365639
 (972) 708-7599

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid

* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key Employee	Highest compensated			

Part VII **Continued**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
1b Total							0	0	0

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5	Yes

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization		0

Part
VIII

Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . .	1a 4,352				
	b Membership dues . . .	0				
	c Fundraising events . . .	1b 0				
	d Related organizations . . .	1c 802,993				
	e Government grants (contributions)	1d 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1e 29,490,647				
	g Noncash contributions included in lines 1a-1f \$	1f 705,815				
	h Total (Add lines 1a-1f) . . .	1g 30,297,992				
Program Service Revenue	2a Provision of services to remote staff	Business Code 900,099	4,684,985	4,684,985	0	0
	b Staff housing income	900,099	2,785,085	2,785,085	0	0
	c Other program services	900,099	1,547,968	1,547,968	0	0
	d Tuition	900,099	1,107,874	1,107,874	0	0
	e					
	f All other program service revenue		0	0	0	0
	g Total. Add lines 2a-2f . . .	2g ► \$ 10,125,912				
	3	Investment income (including dividends, interest other similar amounts) . . .		3,977,644	0	0
4	Income from investment of tax-exempt bond proceeds .		0	0	0	0
5	Royalties . . .		13,869	0	0	13,869
6a	Gross Rents	(i) Real 0	(ii) Personal 0			
b	Less rental expenses	0	0			
c	Rental income or (loss)	0	0			
d	Net rental income or (loss) . . .	► 0		0	0	0
7a	Gross amount from sales of assets other than inventory	(i) Securities 0	(ii) Other 243,914			
b	Less cost or other basis and sales expenses	0	264,146			
c	Gain or (loss)	0	-20,232			
d	Net gain or (loss) . . .	► -20,232		0	0	-20,232
8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 . . .	a 0				
b	Less direct expenses . . .	b 0				
c	Net income or (loss) from fundraising events .	► 0		0	0	0
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000	a 0				
b	Less direct expenses . . .	b 0				
c	Net income or (loss) from gaming activities .	► 0		0	0	0
10a	Gross sales of inventory, less returns and allowances .	a 4,232,266				
b	Less cost of goods sold . . .	b 3,138,636				
c	Net income or (loss) from sales of inventory .	► 1,093,630		1,093,630	0	0
	Miscellaneous Revenue	Business Code				
11a	Exchange Gain/Loss	900,099	-41,150	0	0	-41,150
b						
c						
d	All other revenue . . .		0	0	0	0
e	Total. Add lines 11a-11d . . .	\$ -41,150				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . .	45,447,665	11,219,542	0	3,930,131	

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) but are not required to complete columns (B), (C), and (D).**

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 governments and organizations in the U S See Part IV, line 21	1,155,126	1,155,126		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	30,992	30,992		
3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	3,928,613	3,928,613		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	7,687,652	5,633,387	0	41,085
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	856,417	548,031	302,218	6,168
10 Payroll taxes	204,876	157,349	46,576	951
11 Fees for services (non-employees)				
a Management	0	0	0	0
b Legal	60,188	2,562	57,626	0
c Accounting	156,531	18,001	138,530	0
d Lobbying	0	0	0	0
e Professional fundraising See Part IV, line 17 . . .	0			0
f Investment management fees	73,674	73,674	0	0
g Other	3,388,174	2,868,647	519,527	0
12 Advertising and promotion	253,807	138,979	114,828	0
13 Office expenses	2,671,683	2,149,549	511,691	10,443
14 Information technology	892,122	560,093	332,029	0
15 Royalties	1,624	1,438	186	0
16 Occupancy	2,804,131	1,577,422	1,226,709	0
17 Travel	6,611,666	4,068,626	2,492,179	50,861
18 Payments of travel or entertainment expenses for any Federal, state or local public officials	0	0	0	0
19 Conferences, conventions and meetings	379,081	236,998	142,083	0
20 Interest	26,815	15,577	11,238	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	2,859,038	2,425,935	433,103	0
23 Insurance	1,340,500	508,051	832,449	0
24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Eqpt Rental & Maintenance	1,952,364	1,553,280	399,084	0
b Printing and Publications	1,755,859	1,643,863	111,996	0
c Training	1,635,997	1,503,747	132,250	0
d Investment Earnings Payout	2,581,093	2,581,093	0	0
e Other Expense - Miscellaneous	2,210,338	1,921,069	289,269	0
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	45,518,361	35,302,102	10,106,751	109,508
26 Joint Costs. Check <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	0	0	0	0

Part X Balance Sheet

		(A) Beginning of year	(B) End of year
1	Cash—non-interest-bearing	5,694,593	1 4,485,981
2	Savings and temporary cash investments	0	2 0
3	Pledges and grants receivable, net	0	3 0
4	Accounts receivable, net	3,351,136	4 3,321,779
5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>	0	5 0
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>	0	6 0
7	Notes and loans receivable, net	551,587	7 1,264,078
8	Inventories for sale or use	1,553,647	8 1,401,718
9	Prepaid expenses and deferred charges	1,073,660	9 1,265,532
10a	Land, buildings, and equipment cost basis	10a 63,124,522	
b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b 28,933,418	34,385,618 10c 34,191,104
11	Investments—publicly traded securities	85,014,722	11 101,118,251
12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	0	12 0
13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>	0	13 0
14	Intangible assets	0	14 0
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	1,271,542	15 1,345,267
16	Total assets. Add lines 1 through 15 (must equal line 34)	132,896,505	16 148,393,710
17	Accounts payable and accrued expenses	71,915,292	17 82,554,781
18	Grants payable	0	18 0
19	Deferred revenue	0	19 330,873
20	Tax-exempt bond liabilities	0	20 0
21	Escrow account liability <i>Complete Part IV of Schedule D</i>	0	21 0
22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>	0	22 0
23	Secured mortgages and notes payable to unrelated third parties	127,102	23 83,345
24	Unsecured notes and loans payable	0	24 5,000
25	Other liabilities <i>Complete Part X of Schedule D</i>	363,504	25 353,354
26	Total liabilities. Add lines 17 through 25	72,405,898	26 83,327,353
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets	52,526,743	27 56,245,446
28	Temporarily restricted net assets	7,667,410	28 8,523,977
29	Permanently restricted net assets	296,454	29 296,934
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
30	Capital stock or trust principal, or current funds	0	30 0
31	Paid-in or capital surplus, or land, building or equipment fund	0	31 0
32	Retained earnings, endowment, accumulated income, or other funds	0	32 0
33	Total net assets or fund balances	60,490,607	33 65,066,357
34	Total liabilities and net assets/fund balances	132,896,505	34 148,393,710

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990	<input type="checkbox"/> cash	<input checked="" type="checkbox"/> accrual
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	<input type="checkbox"/>	No
2b Were the organization's financial statements audited by an independent accountant?	<input checked="" type="checkbox"/> Yes	0
c If "Yes" to lines 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?	<input type="checkbox"/>	0
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<input type="checkbox"/>	No
b If "Yes," did the organization undergo the required audit or audits?	<input type="checkbox"/>	0

SCHEDULE A
(Form 990 or 990EZ)**Public Charity Status and Public Support****2008**Department of the Treasury
Internal Revenue Service**To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.****Attach to Form 990 or Form 990-EZ. See separate instructions.****Open to Public
Inspection****Name of the organization**

SUMMER INSTITUTE OF LINGUISTICS INC

Employer identification number

75-1840827

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only one organization)

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)

3 A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H)

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 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)

10 An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions)

11 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 that describes the type of supporting organization and complete lines 11e through 11h

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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.)
Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
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 line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, 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 IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	

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

**Computation of Public Support Percentage**

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. 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% Test - 2007. If the organization did not check the 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 - 2008. 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 IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		
b 10% Facts and Circumstances Test - 2007. 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 IV 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 the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part III Support Schedule for Organizations Described in IRC 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	30,441,187	22,914,004	25,136,455	28,467,493	30,297,992	137,257,131
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	10,974,110	13,699,868	14,380,659	16,078,233	14,358,178	69,491,048
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total Add lines 1-5	41,415,297	36,613,872	39,517,114	44,545,726	44,656,170	206,748,179
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0	0	0	0	0	0
c Total of lines 7a and 7b	0	0	0	0	0	0
8 Public Support (Subtract line 7c from line 6)						206,748,179

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	41,415,297	36,613,872	39,517,114	44,545,726	44,656,170	206,748,179
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,837,242	3,028,723	3,712,976	3,946,154	3,991,513	18,516,608
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	3,837,242	3,028,723	3,712,976	3,946,154	3,991,513	18,516,608
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	328,234	359,837	146,259	-161,353	-41,150	631,827
13 Total Support (Add lines 9, 10c, 11 and 12)						225,896,614
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						►

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	91 523 %
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	92 %

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	8 197 %
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	8 %
19a 33 1/3% Tests - 2008. 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% Tests - 2007. 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 Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)**Facts and Circumstances Test**

Schedule A Part III Section B line 12 Other income (a) Currency Exchange Gain/Loss \$45,819 AND Other Various \$282,415 (b) Currency Exchange Gain/Loss \$353,348 AND Other Various \$6,489 (c) Currency Exchange Gain/Loss \$131,389 AND Other Various \$14,870 (d) Currency Exchange Gain/Loss \$-161,353 (e) Currency Exchange Gain/Loss \$-41,150

2008

Open to Public
Inspection**SCHEDULE D**
(Form 990)**Supplemental Financial Statements**

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury
Internal Revenue Service**Name of the organization**

SUMMER INSTITUTE OF LINGUISTICS INC

Employer identification number

75-1840827

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate Contributions to (during year)		
3 Aggregate 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to 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 pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?

 Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 170(h)(4)(B)(ii)?

 Yes No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

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

a Revenues included in 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 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 XIV

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 Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 why in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	391,568				
b Contributions	480				
c Investment earnings or losses	8,772				
d Grants or scholarships	19,500				
e Other expenditures for facilities and programs	0				
f Administrative expenses	0				
g End of year balance	381,320				

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ► 16 %

b Permanent endowment ► 78 %

c Term endowment ► 6 %

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

(i) unrelated organizations

Yes No

(ii) related organizations

Yes No

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

Yes No

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

	Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	0	1,813,079			1,813,079
b Buildings	0	38,313,649	16,438,583		21,875,066
c Leasehold improvements	0	1,820,876	901,497		919,379
d Equipment	0	17,663,171	11,432,308		6,230,863
e Other	0	3,513,747	161,030		3,352,717
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				►	34,191,104

Part VII Investments—Other Securities. 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
Financial derivatives and other financial products	0	C
Closely-held equity interests	0	
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	0	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
NONE	0	C
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	0	

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Aviation Parts and Fuel - for internal use	1,345,267
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	1,345,267

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	0
Asset Retirement Obligation (ARO) FIN47	353,354
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	353,354

In Part XIV, 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

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	45,447,665
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	45,518,361
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-70,696
4	Net unrealized gains (losses) on investments	4	4,249,017
5	Donated services and use of facilities	5	82,547,341
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	-82,149,912
9	Total adjustments (net) Add lines 4 - 8	9	4,646,446
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	4,575,750

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	135,382,660
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	4,249,017
b	Donated services and use of facilities	2b	82,547,341
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV)	2d	3,138,637
e	Add lines 2a through 2d	2e	89,934,995
3	Subtract line 2e from line 1	3	45,447,665
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	0
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	45,447,665

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	130,806,910
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	82,149,912
b	Prior year adjustments	2b	0
c	Losses reported on Form 990, Part IX, line 25	2c	0
d	Other (Describe in Part XIV)	2d	3,138,637
e	Add lines 2a through 2d	2e	85,288,549
3	Subtract line 2e from line 1	3	45,518,361
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	0
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	45,518,361

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
SchD_P05_S00_L04	Schedule D, Part V, Line 4	There are two endowment funds One is to be used for funding linguistic research at the doctoral level The other is to fund training in one particular country
SchD_P10_S00_L00	Schedule D, Part X	Per SIL Financial Statements for September 31, 2009 NOTE K - NEW ACCOUNTING PROOUNCEMENTS The Income Tax Topic of the FASB Accounting Standards Codification (ASC) permits certain nonpublic enterprises to defer the effective date of the Topic's provisions related to uncertain tax positions to annual financial statements for fiscal years beginning after December 15, 2008 SIL has elected to defer the application of these provisions for the year ending September 30, 2009 SIL evaluates its uncertain tax positions using the provisions of the Contingencies Topic of the ASC Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated The amount recognized is subject to estimate and management judgment with respect to the likely outcome of each uncertain tax position The amount that is ultimately sustained for an individual uncertain tax position or for all uncertain tax positions in the aggregate could differ from the amount recognized
SchD_P11_S00_L05	Schedule D, Part XI, Line 5	Some staff whose time is reflected in the Donated Labor amounts notes in Part XII and XIII spend their time developing in house software to facilitate SIL's linguistics and translation work This time is capitalized for financial statement purposes, then depreciated appropriately On the Balance Sheet presented in Part X, the fixed assets are presented in the same manner as on the financial statements, including capitalized donated labor However, since donated labor is not to be included as revenue or expense on the Form 990, the current year impact of capitalized donated labor, net of current year depreciation is removed from reported revenues and expense and is a reconciling item between the financial statements and Form 990 each year
SchD_P11_S00_L08	Schedule D, Part XI, Line 8	Depreciation re FY09 Capitalized Labor \$-31,250 AND -\$82,118,662 Donated Services and use of facilities
SchD_P12_S00_L02d	Schedule D, Part XII, Line 2d	Cost of Goods Sold \$3,138,637
SchD_P13_S00_L02d	Schedule D, Part XIII, Line 2d	Cost of Goods Sold \$3,138,637

OMB No 1545-0047

Statement of Activities Outside the United States

2008

Open to Public Inspection

► **Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.**

Employer identification number

75-1840827

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

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

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

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ► Use Schedule F-1 if additional space is needed.

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

59

3 Enter total number of other organizations or entities

0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	ReturnReference	Explanation
SchF_P01_S00_L02	Schedule F, Part I, Line 2	Monitoring grant funds outside the U S -- Project grants are only made to organizations with which SIL International has an ongoing partnership and track record of financial accountability. Recipients report quarterly, including a financial comparison of actual expenditures to budget and a narrative report showing accomplishments based on the goals outlined in the project. On larger projects, results are verified periodically through visits.
SchF_P01_S00_L03	Schedule F, Part I, Line 3	The number of employees noted includes both employed staff and staff whose time is donated to SIL International. The value of donated labor is reflected in Sch D Part XI and XII.

Software ID: 08000095
Software Version: v1.00
EIN: 75-1840827
Name: SUMMER INSTITUTE OF LINGUISTICS INC

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
East Asia and the Pacific	26	1,439	Program Services	Logistics	7,500,409
East Asia and the Pacific			Program Services	Language Development-Translate Literature and promote literacy	2,344,930
East Asia and the Pacific			Program Services	Publication - Language Data & Linguistic Research	323,375
East Asia and the Pacific			Program Services	Train Linguists	580,584
East Asia and the Pacific			Program Services	Management & General	2,042,655
Middle East and North Africa			Program Services	Logistics	39,532
Middle East and North Africa	0	90	Program Services	Language Development - Translate and promote literacy	1,581,935
Middle East and North Africa			Program Services	Train Linguists	42,972
Middle East and North Africa			Program Services	Management & General	223,558
North America (including Canada and Mexico, but not the United States)	3	240	Program Services	Language Development - Translate & promote literacy	342,217
North America (including Canada and Mexico, but not the United States)			Program Services	Logistics	264,343
North America (including Canada and Mexico, but not the United States)			Program Services	Publication - Language Date & Linguistic Research	29,917
North America (including Canada and Mexico, but not the United States)			Program Services	Train Linguists	11,604
North America (including Canada and Mexico, but not the United States)			Program Services	Management & General	298,402
Russia and the newly independent States	0	91	Program Services	Language development-Translate & pormote literacy	305,925
Russia and the newly independent States			Program Services	Train Linguists	73,604
Russia and the newly independent States			Program Services	Management & General	72,855
South America	4	359	Program Services	Language Development - Translate & promote literacy	2,761,614
South America			Program Services	Logistics	303,180
South America			Program Services	Train Linguists	725,822
South America			Program Services	Publication - Language Data & Linguistic Research	361,094
South America			Program Services	Management & General	875,437
South Asia	2	435	Program Services	Language Development - Translate & promote literacy	1,953,353
South Asia			Program Services	Publication - Language Date & Linguistic Research	19,540
South Asia			Program Services	Train Linguists	38,585
South Asia			Program Services	Management & General	671,816
Sub-Saharan Africa	24	1,208	Program Services	Logistics	2,695,795
Sub-Saharan Africa			Program Services	Language Development - Translate & promote literacy	5,171,437
Sub-Saharan Africa			Program Services	Publication - Language Date & Linguistic Research	371,660
Sub-Saharan Africa			Program Services	Train Linguists	1,286,900
Sub-Saharan Africa			Program Services	Management & General	2,752,866
Europe (including Iceland and Greenland)	2	182	Program Services	Language Development - Translate & promote literacy	25,068
Europe (including Iceland and Greenland)			Program Services	Publication - Language Date & Linguistic Research	46,576
Europe (including Iceland and Greenland)			Program Services	Management & General	2,303
East Asia and the Pacific			Fundraising	Fundraising	31,564
Middle East and North Africa			Fundraising	Fundraising	3,455
North America (including Canada and Mexico, but not the United States)			Fundraising	Fundraising	4,611
Russia and the newly independent States			Fundraising	Fundraising	1,126
South America			Fundraising	Fundraising	13,528
South Asia			Fundraising	Fundraising	10,381
Sub-Saharan Africa			Fundraising	Fundraising	42,539
Europe (including Iceland and Greenland)			Program Services	Management & General	149,019

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Translation & Literacy	72,551	wire	0		
		Sub-Saharan Africa	Community needs	9,500	wire	0		
		South America	Operations - Training Institute	11,410	bank transfer	0		
		South America	Operations - Training Institute	53,163	bank transfer	0		
		South America	Translation revision	18,251	bank transfer	0		
		South America	School Book translation	8,423	bank transfer	0		
		South America	Construction	5,745	wire	0		
		South America	Land purchase,conference expense	15,242	wire	0		
		South America	Training	22,500	wire	0		
		South America	Construction- multiuse bldg	49,923	wire	0		
		South America	Linguists Training	32,759	wire	0		
		Sub-Saharan Africa	Linguists training	7,296	check,cash	0		
		Sub-Saharan Africa	Translation & Literacy	367,044	check	0		
		Sub-Saharan Africa	Linguists staffing	7,850	check	0		
		Europe (including Iceland and Greenland)	Training linguists	16,555	wire	0		
		East Asia and the Pacific	Construction-5 school bldgs	68,938	wire	0		
		Sub-Saharan Africa	Construction - library	20,400	cash	0		
		East Asia and the Pacific	Translation & Literacy - 73 projects	378,600	wire	0		
		East Asia and the Pacific	Linguists school construction	109,796	cash	0		
		Sub-Saharan Africa	Construction-bldg for translation instruction	264,695	wire	0		
		East Asia and the Pacific	Translation instruction	10,781	wire	0		
		East Asia and the Pacific	Linguists training	13,900	wire	0		
		South Asia	Linguists survey	20,000	wire	0		
		Sub-Saharan Africa	Translation	20,204	check,cash	0		
		Sub-Saharan Africa	Translation & Literacy-9 languages	123,481	check,cash	0		
		Sub-Saharan Africa	Literacy	16,043	check,cash	0		
		Sub-Saharan Africa	Literacy	14,466	check,cash	0		
		South Asia	New Start Language Development	14,500	wire	0		
		South Asia	Literacy	5,610	wire	0		
		South Asia	New Start Language Development	17,300	wire	0		

(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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		South Asia	New Start Language Development	9,630	wire	0		
		South Asia	New Start Language Development	12,630	wire	0		
		South Asia	Linguists training	32,450	wire	0		
		South Asia	New Start Language Development	19,940	wire	0		
		South Asia	Linguists training	33,794	wire	0		
		South Asia	Literacy	13,000	wire	0		
		South Asia	Literacy	18,100	wire	0		
		Middle East and North Africa	Disaster relief in language area	44,463	wire	0		
		Sub-Saharan Africa	Computers, Publication	45,588	wire	0		
		Sub-Saharan Africa	Printing	11,325	wire	0		
		Sub-Saharan Africa	Printing	15,000	wire	0		
		Europe (including Iceland and Greenland)	Printing	6,620	wire	0		
		Sub-Saharan Africa	Office Operational Costs	5,040	wire	0		
		Sub-Saharan Africa	Linguistics training	18,523	wire	0		
		Europe (including Iceland and Greenland)	Translation training	29,462	wire	0		
		Sub-Saharan Africa	Language development	114,090	wire	0		
		Central America and the Caribbean	Translation	5,020	wire	0		
		Central America and the Caribbean	Linguists training	49,703	wire	0		
		South America	Language development	22,153	wire	0		
		South America	Language development	61,978	wire	0		
		South America	Language development	156,127	wire	0		
		South America	Language development	141,298	wire	0		
		South America	Language development	27,443	wire	0		
		Europe (including Iceland and Greenland)	Publishing	9,745	wire	0		
		Europe (including Iceland and Greenland)	Script assistance	14,000	wire	0		
		East Asia and the Pacific	Operations - Translation org	5,196	wire	0		
		East Asia and the Pacific	Operations - Translation org	21,185	wire	0		
		East Asia and the Pacific	Operations- Translation org	55,040	wire	0		
		South America	Linguists training	20,000	wire	0		

Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Name of the organization
SUMMER INSTITUTE OF LINGUISTICS INCEmployer identification number
75-1840827**Part I General Information on Grants and Assistance**

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Broadway Christian Church 910 Broadway Ft Wayne, IN 46802	35-1308913	501 (c)(3)	37,000	0			Accounting
DOOR International PO Box 457 Bunn, NC 27508	56-2151149	501 (c)(3)	46,440	0			Sign Language Projects
HOSANNA Faith Comes By Hearing 2421 Aztec NE Albuquerque, NM 87107	85-0223225	501 (c)(3)	63,040	0			Audio recording
UIM International PO Box 6429 Glendale, AZ 85312	86-0201725	501 (c)(3)	30,700	0			Language development
Network of International Christian Schools 3790 Goodman Rd E Southhaven, MS 38672	58-1988777	501 (c)(3)	15,000	0			School for Missionaries' children
Wycliffe Bible Translators International 7500 Camp Wisdom Rd Dallas, TX 75236	95-3494561	501 (c)(3)	160,430	0			Translation conference travel & office operational costs
Wycliffe Bible Translators Inc PO Box 628200 Orlando, FL 32862	95-1831097	501 (c)(3)	5,094	0			Publication and Operations
Sabeel Media 725 N M 37 Hwy Hastings, MI 49058	20-5606777	501 (c)(3)	129,353	0			Language project videos
Aramaic Bible Translation Inc 106 East National Street West Chicago, IL 60185	38-3136693	501 (c)(3)	155,648	0			Translation projects and admin

2 Enter total number of section 501(c)(3) and government organizations 9

3 Enter total number of other organizations 0

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Linguistic Training	45	30,992	0		

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	Scholarships for linguistic training in the US are traditional university level scholarships which include an independent application and grant process. These are for study in degree programs where SIL partners with local universities

2008

Open to Public
Inspection**Schedule J**
(Form 990)**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Department of the Treasury
Internal Revenue Service**Name of the organization**

SUMMER INSTITUTE OF LINGUISTICS INC

Employer identification number

75-1840827

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 in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a

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

501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.

5 For persons listed in 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," to line 5a or 5b, describe in Part III

6 For persons listed in 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," to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
John R Watters	(i) 37,084 (ii) 0	0 0	0 0	0 0	19,014 0	56,098 0	0 0
Eugene C Burnham	(i) 6,700 (ii) 0	0 0	0 0	0 0	2,316 0	9,016 0	0 0
David T Cram	(i) 23,974 (ii) 0	0 0	0 0	0 0	38,979 0	62,953 0	0 0
Fredrick A Boswell	(i) 52,287 (ii) 0	0 0	0 0	0 0	26,870 0	79,157 0	0 0
Eleanor Berry	(i) 18,635 (ii) 0	0 0	0 0	0 0	6,999 0	25,634 0	0 0
David Bosma	(i) 26,275 (ii) 0	0 0	0 0	0 0	0 0	26,275 0	0 0
Andrew Clark	(i) 55,753 (ii) 0	0 0	0 0	0 0	0 0	55,753 0	0 0
Hans Combrink	(i) 36,372 (ii) 0	0 0	0 0	0 0	0 0	36,372 0	0 0
Rick Floyd	(i) 34,927 (ii) 0	0 0	0 0	0 0	35,735 0	70,662 0	0
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
SchJ_P01_S00_L01a	Schedule J, Part I, Line 1a	In very limited circumstances, SIL International will pay for spouse travel to attend certain meetings. It is policy that these spouses must have a bona fide business purpose for attending the meeting
SchJ_P01_S00_L03	Schedule J, Part I, Line 3	These questions are not applicable because compensation is paid by an unrelated organization
SchJ_P02_S00_L00	Schedule J, Part II	Instructions are not clear as to where to report the compensation from unrelated organizations, thus we have chosen to list this data in Schedule J Part II under lines (i) as the apparent best option. Compensation on Line (i) were paid by unrelated organizations, Wycliffe Bible Translators Inc, Orlando FL, except Bosma paid by Wycliffe Netherlands, Clark paid by Wycliffe UK, and Combrink paid by Wycliffe South Africa

Software ID: 08000095
Software Version: v1.00
EIN: 75-1840827
Name: SUMMER INSTITUTE OF LINGUISTICS INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
John R Watters	(i) 37,084 (ii) 0	0 0	0 0	0 0	19,014 0	56,098 0	0 0
Eugene C Burnham	(i) 6,700 (ii) 0	0 0	0 0	0 0	2,316 0	9,016 0	0 0
David T Cram	(i) 23,974 (ii) 0	0 0	0 0	0 0	38,979 0	62,953 0	0 0
Fredrick A Boswell	(i) 52,287 (ii) 0	0 0	0 0	0 0	26,870 0	79,157 0	0 0
Eleanor Berry	(i) 18,635 (ii) 0	0 0	0 0	0 0	6,999 0	25,634 0	0 0
David Bosma	(i) 26,275 (ii) 0	0 0	0 0	0 0	0 0	26,275 0	0 0
Andrew Clark	(i) 55,753 (ii) 0	0 0	0 0	0 0	0 0	55,753 0	0 0
Hans Combrink	(i) 36,372 (ii) 0	0 0	0 0	0 0	0 0	36,372 0	0 0
Rick Floyd	(i) 34,927 (ii) 0	0 0	0 0	0 0	35,735 0	70,662 0	0 0

SCHEDULE M
(Form 990)Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990

OMB No 1545-0047

2008

Open to Public
InspectionName of the organization
SUMMER INSTITUTE OF LINGUISTICS INC

Employer identification number

75-1840827

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		6,161	FMV
6 Cars and other vehicles	X	5	29,122	FMV
7 Boats and planes	X	1	350,000	FMV
8 Intellectual property	X	2	189,284	FMV
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other	X	1	25,130	FMV
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
Equipment				
25 Other (describe and supplies)	X	8	106,118	FMV
26 Other (describe _____)				
27 Other (describe _____)				
28 Other (describe _____)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29	1

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		
b If "Yes", describe the arrangement in Part II	30a	No
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a	No
b If "Yes", describe in Part II		
33 If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II		

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE O
(Form 990)**Supplemental Information to Form 990****2008****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.****Name of the organization**
SUMMER INSTITUTE OF LINGUISTICS INC**Employer identification number**

75-1840827

Identifier	Return Reference	Explanation
F990_P01_S00_L05	Form 990, Part I, Line 5	SIL International has 136 employees in the United States, however, there are approximately 847 employees outside the United States and those salaries and wages are reflected on Part IX line 7

Identifier	Return Reference	Explanation
F990_P01_S00_L06	Form 990, Part I, Line 6	A high percentage of the work of SIL International is done by individuals whose time is donated. Those individuals are included on this line, and the value of their donated labor is reflected in Sch D Part XI and XII

Identifier	Return Reference	Explanation
F990_P03_S00_L04d	Form 990, Part III, Line 4d	The other program services is Materials Development and Publications. See Statement 1 for details

Identifier	Return Reference	Explanation
F990_P04_S00_L12	Form 990, Part IV, Line 12	An independent audit was performed on the consolidated financial statements

Identifier	Return Reference	Explanation
F990_P05_S00_L07g	Form 990, Part V, Line 7g	No such contributions were received, therefore, Form 8899 not required

Identifier	Return Reference	Explanation
F990_P06_S0A_L01b	Form 990, Part VI, Section A, Line 1b	If we were to answer this question from a strict reading of the words used in the Form 990 instructions, we would say that all 12 Board members were independent. However, according to Board structure delineated in Bylaws, 7 of the 12 Board members are 'members' of SIL (see Part VI, lines 6 and 7 and salary disclosures on Sch J). They work under a secondment agreement from their sending organizations (which are unrelated to SIL per IRS definitions of related organizations). The structure of the secondment agreement is that SIL is supervising the daily work of these individuals in the same way it oversees staff it employs directly. These Board members are shown as non-independent because we believe that is an accurate representation of how they interact with the organization.

Identifier	Return Reference	Explanation
F990_P06_S0A_L06	Form 990, Part VI, Section A, Line 6	SIL International is a non profit organization that has members. These members are the same individuals whose salaries are recorded as donated labor, described in the Sch O comment for Part 1 Line 6. The rights of membership are (a) voting on referendums and bylaw amendments, (b) representation at a delegate conference which elects the Board of Directors and may adopt policy positions for the corporation, and (c) voice and vote in certain local strategy and operational matters which are not addressed by central policies. These individuals do not have rights to any distribution of assets upon dissolution of the organization.

Identifier	Return Reference	Explanation
F990_P06_S0A_L07a	Form 990, Part VI, Section A, Line 7a	The entire Board (independent and non-independent Directors) is elected by a delegate conference of the members. See Line 6.

Identifier	Return Reference	Explanation
F990_P06_S0A_L07b	Form 990, Part VI, Section A, Line 7b	Board actions do not require approval of any other party. However, Bylaw Amendments must be approved by the membership. Also, a certain percentage of the membership (several ways to qualify for this percentage) or a majority of the Board may determine that an issue needs to be taken to the membership as a referendum. These could address a Board action, reverse or modify a Board action. There have been no referendum in the past 20 years.

Identifier	Return Reference	Explanation
F990_P06_S0A_L10	Form 990, Part VI, Section A, Line 10	Before filing, Form 990 is reviewed by the Board Treasurer, who then sends it to the Board members for review and comment. The Treasurer presents Form 990 and discusses it with the Board during a regularly scheduled Board meeting.

Identifier	Return Reference	Explanation
F990_P06_S0B_L00	Form 990, Part VI, Section B	Line 15 Many personnel, including officers and CEO, are employed by unrelated organizations (Wycliffe International member organizations which do not meet the IRS definition of related organization), with services donated from those organizations to SIL International (Appropriate salary disclosures are noted in 990 Schedule J) This box is checked No because, even though those organizations each have standard policies for determining a conservative salary, we cannot say that all processes required have been followed.

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	Once a year the officers, directors and key employees of SIL International sign a statement acknowledging their agreement with the Conflict of Interest Policy and disclosing any conflicts they have. The Secretary of the Board reviews these documents.

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	Audited financial statements and IRS Form 990 are available on SIL International website. Governing documents and conflict of interest are available on request.

Identifier	Return Reference	Explanation
F990_P09_S00_L05	Form 990, Part IX, Line 5	A high percentage of the work of SIL International is done by labor donated to SIL International by its members. The value of that donated labor is reflected in Sch D Part XI and XII.

Identifier	Return Reference	Explanation
F990_P09_S00_L07	Form 990, Part IX, Line 7	This total expense is not reportable on Form 941 a portion is for non US citizens located and employed outside the US.

Identifier	Return Reference	Explanation
F990_P09_S00_L11e	Form 990, Part IX, Line 11e	SIL has Contribution income, but shows very little fund raising expense. The reason is that the contribution income on Part VIII, line 1f is all from member organizations of Wycliffe Bible Translators, International. It is granted through a project proposal process. These proposals are prepared by managers in the normal course of their duties as program managers and does not represent a significant amount of time for them. Because most of the work is done by donated labor, there is little in salary or other costs to assign to the process. However, a small % of certain line items on Part IX has been allocated to fund raising expense to represent costs that could have been incurred.

Identifier	Return Reference	Explanation
F990_P09_S00_L26	Form 990, Part IX, Line 26	SOP 98-2 is being followed there is no such cost this year.

SCHEDULE R **(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

SUMMER INSTITUTE OF LINGUISTICS INC.

Employer identification number

75-1840827

► **Attach to Form 990.** To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
► See separate instructions.

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(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
JAARS Inc PO Box 248 Waxhaw, NC281730248 56-0818833	Provision of Technical Support and Resources	NC	501(c)(3)	11	SIL International
International Museum of Cultures 7500 W Camp Wisdom Rd Dallas, TX75236 75-1633965	disseminating knowledge concerning the rich cultural diversity and creativity	TX	501(c)(3)	7	SIL International

Part III Identification of Related Organizations Taxable as a Partnership

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

Part V Transactions with Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III or IV**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 (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a	Yes	
1b		No
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k	Yes	
1l	Yes	
1m		No
1n		No
1o		No
1p		No
1q		No
1r		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 other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)	JAARS Inc	c	802,993
(2)	JAARS Inc	k	156,813
(3)	JAARS Inc	l	1,536,541
(4)	International Museum of Cultures	a-IV	13,619
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

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.