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DLN: 93493257008010

Form **990**

Department of the Treasury

Return of Organization Exempt From Income Tax

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

2008

OMB No 1545-0047

Open to Public

Internal F		COLLING	ar, or tax year beginning 11	l-01-2008 and ending 10-31-20		requirements	Inspection
		pplicable Please	C Name of organization	D Employer id	D Employer identification number		
_	ress ch	ange use IRS	International Franchise Assoc Educational Foundation	52-1358631			
┌ Nan	ne char	label or print or	Doing Business As			E Telephone n	umber
Initi		type. See	Number and street (or D.O.	act of mail is not delivered to atreet add	ross) Doom /suito	(202) 628-	8000
Теп	minatio	Instruc- tions.	1501 K Street NW No 350	oox if mail is not delivered to street add	ess) Room/suite	G Gross receipts	5 \$ 2,714,108
	ended r lication	return pending	City or town, state or countr Washington, DC 20005	y, and ZIP + 4			
		F Nar	 me and address of principa	lofficer	H(a) Is the	■ s a group retur	n for
		ло н и	REYNOLDS		affilia		⊤Yes ▼ No
			K Street NW No 350 ngton, DC 20005		H(h) Are al	l affiliates includ	led?
				_	1 ' '		(see instructions)
		· .	c) (3) ◀ (insert no)	(a)(1) or 527	H(c) Grou	p exemption nu	ımber ►
				Out In	1		M Chata a file and demands D
	e of org		tion Trust Association	other F	L Year of fo	rmation 1983	M State of legal domicile Do
Governance	1	Advancing Franch of the franchising	nising and the Free Enterpr community,Educating th e enterprise system, and	r most significant activities ise System ByIncreasing the e next generation of franchising Providing comprehensive inform	ractitioners,	Increasing rec	ognition of franchising's
05 X	2	Check this box 📭		ntinued its operations or dispose	d of more than	25% of its ass	ets
Activities &	3	Number of voting i	members of the governing	body (Part VI, line 1a)		3	32
	4	Number of indeper	ndent voting members of th	ne governing body (Part VI, line 1	.b)	. 4	12
Įc Įc	5	Total number of er	mployees (Part V , line 2a)	5	5		
4.	6	Total number of vo	olunteers (estimate if nece	ssary)		•	52
				n Part VIII, line 12, column (C)	•		a
	Ь	Net unrelated bus	iness taxable income from	Form 990-T, line 34			b
					Pric	or Year	Current Year
ou .	8		d grants (Part VIII, line 1)		•	685,661	431,331
enu	9	-	revenue (Part VIII, line 2			32,000	
Ravenue	10			lines 3, 4, and 7d)	•	107,639	468,248
_	11	•		5 5, 6 d, 8 c, 9 c, 10 c, and 11 e)		40,030	(
	12			st equal Part VIII, column (A), lı	ne	833,330	931,579
	13			olumn (A), lines 1-3)		624,100	70,500
	14	Benefits paid to d	or for members (Part IX, co	olumn (A), line 4)			(
ø	15		ompensation, employee be	nefits (Part IX, column (A), lines	5-	122645	,
Expenses	16a	10) Professional fund	draising fees (Part IX colu	mn (A), line 11e)		133,645	(
<u>⊕</u>	ь		penses (Part IX, column (D), line				
Ð	17			11a-11d, 11f-24f)		114,670	534,648
	18	·		ual Part IX, column (A), line 25)	•	872,415	605,148
	19	•	·	om line 12		-39,085	326,43
ያ ው					Beainni	ng of Year	End of Year
9 m 19 m	20	Total assets (Pa	rt X. line 16)			4,630,911	5,516,137
A.S. B.a.	21					3,808	3,310,137
Net Assets or Fund Balances	22					4,627,103	5,203,764
	t III	Signature Bl		21 from time 20		4,627,103	5,203,762
		Under penalties of pe	егјигу, I declare that I have exai	mined this return, including accompanying			
Sign Here		****** Signature of office	er PRESIDENT AND COO	on of preparer (other than officer) is bas	1	ion of which prepa	rer nas any knowledge
		 		Data	Charle of	Dronger/- 1	ufung number
Paid -		Preparer's signature		Date	Check if self-empolyed	Preparer's ident (see instruction	
Prepa		Firm's name (or your if self-employed),	rs Tate and Tryon	'		EIN Þ	
Use C	ліу	address, and ZIP + 4	805 15th Street NW Suite	900			
			Washington, DC 20005			Phone no 🕨 (
May t	he IR:	S discuss this retu		above? (see instructions) .			▼Yes 「No

Par	Briefly describe the organization's		plishments (see inst	ructions.)							
franc	incing Franchising and the Free Ent hising community,Educating the enterprise system										
	sheerprise system										
2	Did the organization undertake any the prior Form 990 or 990-EZ?				Yes ✓ No						
	If "Yes," describe these new service	ces on Schedule O									
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?										
4	Describe the exempt purpose achi Section 501(c)(3) and 501(c)(4) a allocations to others, the total exp	evements for each of organizations and sec	tion 4947(a)(1) trusts ar	e required to report the amount							
	(Code) (Expens	es \$ 376,04	7 including grants of \$	349,812) (Revenue \$	32,000)						
	The Foundation is organized and operate objectives, provide information and reso makes grants to universities and similar suppliers, government, allied industries a research and seminars related to franchi	ed to use funds generated urces to schools offering co organizations to support ed and educators through the	by membership drives and fund ourses in franchising and encou ducational endeavors. It also in	draising activities to fund programs de rage research into all aspects of franch tends to improve relations among fran	signed to fulfill educational nising The Foundation also ichisors, franchisees,						
4b	(Code) (Expens	es \$	including grants of \$) (Revenue \$)						
4c	(Code) (Expens	es \$	including grants of \$) (Revenue \$)						
4d	Other program services (Descril	ne in Schedule O \									
- - -U	(Expenses \$	including grants	of\$) (Revenue \$)						
 4е	Total program service expenses▶	·\$ 376.0)47 (Must equal Part IX.	Line 25. column (B).)							

art IV	Checklist of	Required	Schedules
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule $A^{\bullet \bullet}$	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Νο
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		Νο
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	5		
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	6		Νο
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νο
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.	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part $\sqrt[4]{3}$	10		Νο
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	11	Yes	
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 .	12		Νο
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Νο
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νο
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	14b		Νο
15	Did the organization report on Part IX, column (A), line 3, more than $$5,000$ of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $$5,000$ of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		Νο
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		Νo
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Νο
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
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	21	Yes	
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	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) 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	25a		No
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	25b		No
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	26		No
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	27		No

Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	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			
		28a		Νo
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		No
С	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? <i>If "Yes," complete Schedule L, Part IV</i> .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Νο
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νο
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	34	Yes	
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	35	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No

	1990 (2008)			Page:
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance	Т		
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		Yes	No
	1a 0			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
Ь	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		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
C	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			NI -
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		Νο
	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Νο
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		Νo
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as	7h		N o
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess	7.11		140
	business holdings at any time during the year?	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a b		9a 9b		
10	Section 501(c)(7) organizations. Enter	90		
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11				
	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			

(202) 628-8000

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

Se	ction A. Governing Body and Management			
			Yes	No
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body 1a 23			
b	Enter the number of voting members that are independent 1b 23			
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		Νο
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		Νο
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		Νο
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		Νο
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		Νο
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	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		Νο
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		
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		No
	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		Νο
Se	ction B. Policies			
			Yes	No
	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a		N o
D	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
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		
13	Does the organization have a written whistleblower policy?	13		Νο
14	Does the organization have a written document retention and destruction policy?	14		Νο
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			
а	The organization's CEO, Executive Director, or top management official?	15a		Νο
b	Other officers or key employees of the organization?	15b		Νο
	Describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		Νο
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			
<u> </u>	organization's exempt status with respect to such arrangements?	16b		
	ction C. Disclosure List the States with which a copy of this Form 990 is required to be filed▶			
17	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)			
18	(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	ie orga	ınızatıor	n -
	VIRGIE SISON DIR OF FINANCE 1501 K Street NW No 350 Washington, DC 20005			

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), 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										
		(C) Position (check all that apply)		(D)	(E)	(F) Estimated				
(A) Name and Title	(B) Average hours per week	x Individual	Institutional Trustee	Officei	Ke) emplojee	Highest compensated employee	Former	Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	amount of other compensation from the organization and related organizations
Jack Earle Chairman	30	Х		х				0	0	0
Jon Luther 1st Vice Chair	30	Х		х				0	0	0
Jerry L Crawford CFE 2nd Vice Chair	30	Х		х				0	0	0
Michael M Isakson Secretary/Treasurer	30	Х		х				0	0	0
Kenneth D Walker CFE Immediate Past Chairman	30	Х		х				0	0	0
Geof Hill CFE Chair, ICFE	30	Х						0	0	0
Eric McCarthey CFE Chair, Diversity Inst	30	Х						0	0	0
John Reynolds President and COO	28 00	Х						120,622	51,695	25,830
Bruce V Bloom CFE Trustee	30	Х						0	0	0
Darrell M Johnson trustee	30	Х						0	0	0
Stephen P Joyce trustee	30	Х						0	0	0
Scott Pressly CFE trustee	30	Х						0	0	0
Karen Spencer trustee	30	Х						0	0	0
Steven J Greenbaum CFE trustee	30	Х						0	0	0
Mark Liston CFE trustee	30	Х						0	0	0
Ann M Rosenberg CFE trustee	30	Х						0	0	0
Steve Rosen trustee	30	х						0	0	0

from the organization ▶0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

		(C) Position (check all that apply)					(D)	(E)		(F Estim	-	
(A) Name and Title	(B) Average hours per week	x Individual	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W- 2/1099- MISC)	Reportabl compensati from relate organizatio (W- 2/109 MISC)	on d ns	amount of other compensation from the organization and related organizations	
Brian B Schnell CFE trustee	30	Х						0		0		0
Brian Spindel CFE trustee	30	Х						0		0		0
Udo A Schlentrich PHD trustee	30	Х						0		0		0
C Everett Wallace trustee	30	Х						0		0		0
Mike Bidwell CFE trustee	30	Х						0		0		0
Philip Friedman trustee	30	Х						0		o		0
William G Hall CFE trustee	30	Х						0		0		0
Barry E Miller trustee	30	Х						0		0	0	
1b Total					<u> </u>	-		120,622	51,6	95		25,830
2 Total number of compensation f		s (including those in 1a) who rece anization▶1	ıved m	ore	thar	1 \$10	0,00	0 ın reportable				
											Yes	No
		ny former officer, director or trust ete Schedule J for such individual						hest compensate	d employee	3		No
•		line 1a, is the sum of reportable ganizations greater than \$150,0	•					•	om the	4	Yes	
		ne 1a receive or accrue compens on? If "Yes," complete Schedule J fo					ated •	organization for s	services	5	1.00	No
Section B. Inde	nendent	Contractors							•			
1 Complete this t	able for you	ır five highest compensated indej	penden	t co	ntra	ctors	that	received more th	nan			
\$100,000 of compensation from the organization (A) Name and business address (B) Compensat Description of services Compensat												
										+		

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue excluded from tax under sections 512,513,or 514
<u>⊈</u> 1a	Federated cam	paigns 1a					
and other similar amounts	Membership du	es 1b					
۽ <u>ڇ</u>	: Fundraising eve	ents 1c					
ल उ ≽ d	_	zations 1d					
ਵੂ °	C						
톭 °							
<u>''</u> f	All other contribution similar amounts no	ons, gifts, grants, and 1f	431,331				
Ĕ g		butions included in					
5 °	lines 1a-1f \$ _						
듄 h	Total. Add lines	s 1a-1f	►	431,331			
			Business Code				
	ADMIn FEES		900,099	32,000	32,000		
-			300,033	32,000	32,000		
! b							
_ c							
d	l						
. e	1						
f	All other progra	am service revenue					
2a b c d							
g	Total. Add lines	s 2a-2f	▶	32,000			
3	Investment inc	ome (including dividen	ds, interest				
	and other simil	aramounts)	▶	149,135			149,13
4	Income from inves	stment of tax-exempt bond	proceeds 🕨				
5	Royalties		▶				
		(ı) Real	(II) Personal				
6a	Gross Rents						
Ь							
c	expenses Rental income						
'	or (loss)		<u> </u>				
d	Net rental inco	me or (loss)					
		(ı) Securities	(II) O ther				
7a	Gross amount from sales of	2,101,642					
	assets other than inventory						
Ь		1,782,529					
-	other basis and sales expenses						
c		319,113					
d		(s)		319,113			319,113
8a		rom fundraising		,			,
"	events (not inc						
	\$						
		reported on line 1c)					
	See Part IV, III	ne 18 a					
_	ا سبك جمال						
b		penses b (loss) from fundraising	events 🕨				
C 92			events F				
9a		rom gaming activities ne 19					
		a					
Ь	Less directev	penses b					
ء ا		(loss) from gaming activ	vities				
-	a Gross sales of						
13	returns and allo						
		a					
Ь	Less cost of g	oods sold b					
c		loss) from sales of inve	entory 🗠				
	Miscellaneous	s Revenue	Business Code				
11							
	 b						
	c						
'	d All other reven						
•	e Total. Add lines			25	95.55		4555
12	Total Revenue.	Add lines 1h, 2g, 3, 4,	5,6d,7d,8c, ▶-	931,579	32,000	0	468,248

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).								
			(B)	(D).	(D)			
	ot include amounts reported on lines 6b, o, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses			
1	Grants and other assistance to governments and organizations							
	in the U.S. See Part IV, line 21	25,000	25,000					
2	Grants and other assistance to individuals in the							
	U S See Part IV, line 22	45,500	45,500					
3	Grants and other assistance to governments,							
	organizations, and individuals outside the U.S. See Part IV, lines 15 and 16							
4	Benefits paid to or for members							
5	Compensation of current officers, directors, trustees, and key employees				_			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$				_			
7	Other salaries and wages							
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)							
9	Other employee benefits							
10	Payroll taxes							
11	Fees for services (non-employees)							
а	Management							
ь	Legal							
c	Accounting	5,300		5,300				
d	Lobbying			3,233				
e	Professional fundraising See Part IV, line 17							
f	Investment management fees							
g	Other	94,000	94,000					
12	Advertising and promotion	14,200	54,000		14,200			
13	Office expenses	16,666	2,915	4,095	9,656			
	Information technology	10,000	2,913	4,093	9,030			
14	-,							
15	Royalties	22.500	11 200	F 650	F 640			
16	Occupancy	22,598	11,299	5,650	5,649			
17 18	Travel	6,589	988	5,271	330			
	state, or local public officials							
19	Conferences, conventions, and meetings	6,020	3,332	742	1,946			
20	Interest							
21	Payments to affiliates							
22	Depreciation, depletion, and amortization							
23	Insurance							
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)							
а	OUTREACH AND TRAINING P	153,058	153,058					
ь	PERSONNEL EXPENSE	128,207	6,410	102,566	19,231			
c	Investment Service Char	28,357	,	28,357	· · ·			
d	Bad Debt	25,000		, .	25,000			
e	SPONSORSHIP/ICFE	20,000	20,000		·			
f	All other expenses	14,653	13,545	364	744			
25	Total functional expenses. Add lines 1 through 24f	605,148	376,047	152,345	76,756			
26	Joint Costs. Check here ► If following SOP 98-2	003,146	370,047	132,343	70,730			
<u></u>	Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation							

Pa	rt X	Balance Sheet				
				(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		307,125	2	277,171
	3	Pledges and grants receivable, net	•	576,886	3	392,754
	4	Accounts receivable, net		4,293	4	
	5	Receivables from current and former officers, directors, trustees, keep other related parties $\it Complete Part II of Schedule L$			5	
	6	Receivables from other disqualified persons (as defined under sections described in section 4958(c)(3)(B) Complete Part II of Sci			6	
	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
88	9	Prepaid expenses and deferred charges			9	
⋖	10a	Land, buildings, and equipment cost basis	10a			
	ь	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b		10c	
	11	Investments—publicly traded securities		3,606,706	11	4,544,779
	12	Investments—other securities See Part IV, line 11		55,466	12	14,116
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		80,435	15	287,317
	16	Total assets. Add lines 1 through 15 (must equal line 34)		4,630,911	16	5,516,137
	17	Accounts payable and accrued expenses .		3,808	17	3,869
	18	Grants payable		18	<u> </u>	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
တ္	21	Escrow account liability Complete Part IV of Schedule D			21	
Liabilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified				
<u> </u>		persons Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable			24	
	25	Other liabilities Complete Part X of Schedule D		0	25	308,504
	26	Total liabilities. Add lines 17 through 25	3,808	26	312,373	
Š Š		Organizations that follow SFAS 117, check here ▶	e lines 27			
Balance	27	Unrestricted net assets		3,246,069	27	3,873,042
<u> </u>	28	Temporarily restricted net assets		1,381,034	28	1,330,722
Ē	29	Permanently restricted net assets			29	
r Fund		Organizations that do not follow SFAS 117, check here ► □ and of lines 30 through 34.	complete			
0.0	30	Capital stock or trust principal, or current funds			30	
Assets	31	Paid-in or capital surplus, or land, building or equipment fund			31	
3. 3.	32	Retained earnings, endowment, accumulated income, or other fund			32	
Net	33	Total net assets or fund balances	-	4,627,103	33	5,203,764
ž	34	Total liabilities and net assets/fund balances		4,630,911	34	5,516,137
Pa	rt XI			.,000,011	34	
						Yes No
1			ccrual Γ Other			
2a		the organization's financial statements compiled or reviewed by an	·		2a	No
b		the organization's financial statements audited by an independent			2b	No
c	audıt	es" to 2a or 2b, does the organization have a committee that assum , review, or compilation of its financial statements and selection of	an ındependent accou	untant?	2c	
3a	Singl	result of a federal award, was the organization required to undergo a e Audit Act and OMB Circular A-133?		set forth in the	3a	No
b	If "Y∈	es," did the organization undergo the required audit or audits? $. $			3b	

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As Filed Data -

DLN: 93493257008010

Employer identification number

OMB No 1545-0047

SCHEDULE A (Form 990 or 990EZ)

Name of the organization

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

		Franchise Association	ciation					52	-135863:	1		
Pa	rt I	Reason	for Public C	harity Status (to be co	mpleted	by all or	ganizatio					
				ation because it is (Please					21100100	,		
1	Ī			nurches, or association of ch					(A)(i).			
2	Ė	A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E)										
3	Ė			e hospital service organizati			t ion 170(l	o)(1)(A)(i	ii). (Attac	h Schedul	le H)	
4	Ĺ.	-	·	zation operated in conjuncti			-		• •			
	·		name, city, and	•					()()	. ,. ,		
5	Г	•		or the benefit of a college or	universit	v owned o	r operated	by a gove	ernmental	unit desc	rıbed ın	
	·			(Complete Part II)		,	•	, 3				
6	Г	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v).										
7	Ī	•	-	ally receives a substantial p						n the aene	ral public	С
	•			o)(1)(A)(vi) (Complete Par			 					
8	Г		-	ped in Section 170(b)(1)(A)	•	nplete Par	tII)					
9	Ĺ.		•	ally receives (1) more than		•	•	ontribution	ıs, membe	rship fees	and aro	SS
	·	_		, , ,					•	•		
		receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses										
			-	on after June 30, 1975 See			•			,		
10	Г	An organization organized and operated exclusively to test for public safety See Section 509(a)(4). (See instructions)										
11	Γ	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 a Type I b Type II c Type III - Functionally Integrated d Type III - Other										
e	Γ	other than	foundation man	rtify that the organization is agers and other than one or			•			•	•	
f		section 50 If the organ		d a written determination fro	m the IRS	S that it is	a Type I,	Type II o	r Type III	supportir	ng organi:	zatıon,
		check this										\sqcap
g				as the organization accepted	d any gift	or contrib	utıon from	any of the	!			
		following pe		r indirectly controls, either a	alone or to	nether wi	th nersons	describe	d in (ii)		Yes	No
			•	ng body of the the supported		_	pa.aa		~ (<i>)</i>	11g		110
			· -	erson described in (i) above	_					11g(
			•	ty of a person described in (hove?				11g(
h		• •		mation about the organizatio	. , , ,		supports			[5(7	
			3	.	.	,						
	(i) Na	ame of	(ii) EIN	(iii) Type of organization	(iv) I	s the	(v) Did y	ou notify	(vi) I	s the	(vii) An	nount of
		ported		(described on lines 1-9 above or IRC section	organız col (i)	ation in	_	nızatıon		ation in	supp	ort?
Organization					of your port?	of your col (i) organized ort? in the US?						
						ment?	Yes	Ne	Yes	N-	1	
					Yes	No	res	No	1 65	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.)

	(Complete only if you chec	ked the box of	1 line 5, 7, or	6 01 Part 1.)				
	ublic Support							
Cal	endar 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 ")	614,770	963,605	507,353	685,661		431,331	3,202,720
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							
4	organization without charge Total. Add line 1-3	614,770	963,605	507,353	685,661		431,331	3,202,720
5	The portion of total contribution by each	311,770	303,003	307,333	003,001		131,331	3,202,720
5	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							1,248,903
6	(f) Public Support subtract line 5 from line 4							1,953,817
T	otal Support		•	•	•			
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
7	A mounts from line 4	614,770	244,977	507,353	685,661		431,331	3,202,720
8	Gross income from interest, dividends,							
	payments received on securities loans, rents, royalties and income from similar sources	87,634	244,977	180,973	206,568		149,135	869,287
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)							4,072,007
12	Gross receipts from related activities, etc	(See instruction	s)			12		231,498
13 C	First Five Years. If the Form 990 is for the corganization, check this box and stop here omputation of Public Support Percent		st, second, third	l, fourth, or fifth i	tax year as a 50	01(c)(▶ [
14	Public Support Percentage for 2008 (line 6		ed by line 11 co	lumn (f))		14		47.980 %
15	Public Support Percentage for 2007 Sched	ule A , Part IV - A	, lıne 26f			15		73.270 %
	33 1/3% Test - 2008. If the organization did and stop here. The organization qualifies as 33 1/3% Test - 2007. If the organization did	a publicly supp	orted organizati	on	·			▶ ✓
17a	box and stop here. The organization qualifiem 10% Facts and Circumstances Test - 2008. It more, and if the organization meets the "factor"	If the organizatio	n did not check	a box on line 13	, ,			
b	organization meets the "facts and circumst 10% Facts and Circumstances Test - 2007. I more, and if the organization meets the "fac	If the organizatio	n did not check	a box on line 13	3, 16a, 16b, or :	17a ar	nd line 15	
18	the organization meets the "facts and circu Private Foundation. If the organization did	mstances" test	The organizatio	n qualifies as a	publicly support	ted or	ganızatıon	►□

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar 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						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	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						
С	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	monutation of Dublic Compant Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			15				
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
				-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

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 **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

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

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 (Form 990 or 990-EZ) 2008

OMB No 1545-0047

Open to Public Inspection

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

► 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.

Supplemental Financial Statements

Employer identification number Name of the organization International Franchise Association **Educational Foundation** 52-1358631 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 Total number at end of year Aggregate contributions to (during year) 3 Aggregate grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised ☐ Yes ☐ No funds are the organization's property, subject to the organization's exclusive legal control? 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? Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, 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 importantly land area Protection of natural habitat Preservation of certified historic structure Preservation of open space 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 Total number of conservation easements 2b b Total acreage restricted by conservation easements 2c c Number of conservation easements on a certified historic structure included in (a) 2d Number of conservation easements included in (c) acquired after 8/17/06

- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year 🕨
- Number of states where property subject to conservation easement is located
- Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?
- Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year 🕨
- 7 A mount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ı) and 170(h)(4)(B)(ıı)?

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.

- 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
- 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

- 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
- Revenues included in Form 990, Part VIII, line 1

▶ \$

Assets included in Form 990, Part X

For Paperwork Reduction Act Notice, see the Intructions for Form 990 Cat No 52283D Schedule D (Form 990) 2008

☐ Yes

Using the organization's accession and other	r records, check an	y of th	ne fol	lowing	that are	a sıgnıfıc	ant us	se of its colle	tion		ntinued)
items (check all that apply)			_								
Public exhibition		d	<u>'</u>			inge prog	rams				
Scholarly research		e	Γ	Othe	r						
Preservation for future generations											
Provide a description of the organization's co Part XIV	ollections and expla	ain hov	w the	y furthe	er the or	ganızatıor	ı's ex	empt purpose	ın		
								ılar	ΓYe	es.	□ No
Trust, Escrow and Custodial A	Arrangements.	Com	plet	e if the	e organ			ered "Yes" t	•		90,
						other ass	ets n	ot	ΓYe	:s	┌ No
If "Yes," explain why in Part XIV and comple	te the following tab	le				г					
						-		A	mount		
						-					
J ,							1d				
Distributions during the year						<u> </u>	1e				
Ending balance							1f				
Did the organization include an amount on Fo	orm 990, Part X, lin	e 21?							Γ Ye	es	☐ No
t V Endowment Funds. Complete											
D. sugar seferes hele as	(a)Current Year	(b)) Prior	Year	(c)Two	Years Back	(d)⊺	hree Years Back	(e)Fo	ur Ye	ars Back
-											
· ·											
Other expenditures for facilities and programs											
Administrative expenses											
End of year balance											
Provide the estimated percentage of the year	r end balance held	as									
Board designated or quasi-endowment 🕨											
Permanent endowment 🕨											
Term endowment -											
Are there endowment funds not in the posses	ssion of the organiz	ation	that	are hel	d and adı	mınıstere	d for t	:he	_		
organization by										'es	No
			•				•		· · · 		
							•		ן מפ		
					190 Dar	t X line	10				
<u>, </u>	<i>y</i> una Equipme										
Description of investment								(c) Deprecia	tion ((d) Bo	ok value
_and			\top						-+		
Buildings											
_easehold improvements											
	•		\vdash			 					
-auloment		-						1			
Equipment											
	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's corpart XIV During the year, did the organization solicit of assets to be sold to raise funds rather than the state of the part IV, line 9, or reported an amount of the organization and agent, trustee, custod included on Form 990, Part X? If "Yes," explain why in Part XIV and completed and and the organization are part in the part of the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the organization include an amount on Four 1919, part in the part Interveloped in the part in the part Interveloped in the part in the possession of the part in the possession	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explay received and a description of the organization solicit or receive donation assets to be sold to raise funds rather than to be maintained as Part XIV During the year, did the organization solicit or receive donation assets to be sold to raise funds rather than to be maintained as Part XIV, line 9, or reported an amount on Form 91 is the organization an agent, trustee, custodian or other intermincluded on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table beginning balance Additions during the year Ending balance Did the organization include an amount on Form 990, Part X, line If "Yes," explain the arrangement in Part XIV Vendowment Funds. Complete if the organization if "Yes," explain the arrangement in Part XIV Endowment Funds. Complete if the organization includes an amount on Form 990, Part X, line If "Yes," explain the arrangement in Part XIV Administrative expenses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage of the year end balance held Board designated or quasi-endowment Permanent endowment Permanent endowment funds not in the possession of the organization by (i) unrelated organizations (ii) related organizations	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization solicit or receive donations of an assets to be sold to raise funds rather than to be maintained as part. IV Trust, Escrow and Custodial Arrangements. Compart IV, line 9, or reported an amount on Form 990, P. Is the organization an agent, trustee, custodian or other intermediary included on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year Distributions during the year Distributions during the year Ending balance If "Yes," explain the arrangement in Part XIV V Endowment Funds. Complete if the organization and segments of scholarships (a) Current Year (b) Beginning of year balance (a) Current Year (b) Grants or scholarships (b) Chere expenditures for facilities and programs (b) Administrative expenses (c) Chere expenditures for facilities and programs (c) Contributions (c) Contribut	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explain how the Part XIV During the year, did the organization solicit or receive donations of art, his assets to be sold to raise funds rather than to be maintained as part of the Part IV, line 9, or reported an amount on Form 990, Part X is the organization an agent, trustee, custodian or other intermediary for concluded on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year Distributions during the year Did the organization include an amount on Form 990, Part X, line 21? 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Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explain how they furth Part XIV During the year, did the organization solicit or receive donations of art, historical assets to be sold to raise funds rather than to be maintained as part of the organization that are helorganization and assets to be sold to raise funds rather than to be maintained as part of the organizative trusts, included an amount on Form 990, Part X, line It is the organization an agent, trustee, custodian or other intermediary for contribunctuded on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year Distributions during the year Distributions during the year Did the organization include an amount on Form 990, Part X, line 21? If "Yes," explain the arrangement in Part XIV tV Endowment Funds. Complete if the organization answered "Yes." 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See Form 9 Description of investment and Buildings	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explain how they further the organization of the organization's collections and explain how they further the organization and explain how they further the organization of the organization's collections and explain how they further the organization and explain how they further the organization and explain how they further the organization in the organization's collections and explain how they further the organization's collections and explain how they further the organization's collections and explain how they further the organization's collections of the organization's collection and curring the part of the organization and and curring the part XIV contributions or organization and and collection include an amount on Form 990, Part X, line 21? 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See Form 990, Part Candidans Buildings	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explain how they further the organization Part XIV During the year, did the organization solicit or receive donations of art, historical treasures or othe assets to be sold to raise funds rather than to be maintained as part of the organization's collection. IV Trust, Escrow and Custodial Arrangements. Complete if the organization a Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assincluded on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year Ending balance Distributions during the year Ending balance Did the organization include an amount on Form 990, Part X, line 21? If "Yes," explain the arrangement in Part XIV **V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Beginning of year balance Contributions Investment earnings or losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage of the year end balance held as Board designated or quasi-endowment Permanent endowment Permanent endowment Are there endowment funds not in the possession of the organization that are held and administere organization (ii) related organizations If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Describe in Part XIV the intended uses of the organization's endowment funds VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line Description of investment Buildings (b) Cost or other basis (investment) Buildings	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explain how they further the organization's expart XIV During the year, did the organization solicit or receive donations of art, historical treasures or other sim assets to be sold to raise funds rather than to be maintained as part of the organization's collection? IV Trust, Escrow and Custodial Arrangements. Complete if the organization answer Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets included on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table Beginning balance It is the organization include an amount on Form 990, Part X, line 21? If "Yes," explain the arrangement in Part XIV If "Yes," explain the arrangement in Part XIV Explain the arrangement in Part XIV Form 990, Part X, line 21? If "Yes," explain the arrangement in Part XIV Explain the arrangement in Part XIV Administrative expenses End of year balance Other expenditures for facilities and programs Administrative expenses End of year balance Permanent endowment Permanent endownent funds not in the possession of the organization that are held and administered for organization by (i) unrelated organizations If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Describe in Part XIV the intended uses of the organization's endowment funds VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10. Description of investment Balance (b)Cost or other basis (investment) Basis (been part XIV the intended uses of the organization's endowment funds Balance (b)Cost or other basis (investment)	Public exhibition Scholarly research Preservation for future generations Provide a description of the organization's collections and explain how they further the organization's exempt purpose Part XIV 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? ITV Trust, Excrow and Custodial Arrangements. Complete if the organization answered "Yes" to Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year Lic If "Yes," explain the arrangement in Part XIV IV Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. Beginning of year balance (a)Cument Year (b)Prior Year (c)Iwo Years back (d)Ihinee Years back Contributions Investment earnings or losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses Form of year balance Provide the estimated percentage of the year end balance held as Board designated or quasi-endowment Permanent endowment Acting the related organizations listed as required on Schedule R? It "Yes" to Solity), are the related organizations listed as required on Schedule R? It is the organization to the possession of the organization that are held and administered for the organization by (ii) related organizations Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10. Description of investment Buildings Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10. Description of investment	Public exhibition Scholarly research Cother Preservation for future generations Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV During the year, did the organization solicit or receive denations 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? Year IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Forn Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on form 990, Part X, line 21. If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year In the organization include an amount on Form 990, Part X, line 21? Year Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. Beginning of year balance (a)Current Year (b)Prior Year (c)Two Years Back (d)Thee Years Back (e)Fr. Contributions Investment earnings or losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses Form endowment Permanent endowment Permanent endowment Permanent endowment Permanent endowment Permanent endowment Prevented the estimated percentage of the year end balance held as Board designated or quasi-endowment Permanent endowment Provide the estimated percentage of the year end balance held as Board designated or quasi-endowment Previded the estimated percentage of the year end balance held as Board designated or quasi-endowment Previde the estimated percentage of the year end balance held as Board designated or quasi-endownent Previde the estimated percentage of the year end balance held as Board designated or quasi-endownent Previde the estimated percentage of the year end balance held as Board designated or quasi-endownent Previde	Public exhibition Scholarly research Cother Preservation for future generations Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV 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 IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 95 Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? If "Yes," explain why in Part XIV and complete the following table Beginning balance Additions during the year Ind Distributions during the year Ending balance Lift Amount 1c Adomination include an amount on Form 990, Part X, line 21? If "Yes," explain the arrangement in Part XIV Vendowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. Beginning of year balance (a)Current Year (b)Pror Year (c)Tivo Years Back (d)Three Years Back (d)Three Years Back (d)Three Years Back (d)Fore Years (d)Tivo Years Back (d)Three Years Back

Part VIII Investments—Other Securities. Se	ee Form 990, Part X, line 1		
(a) Description of security or category (including name of security)	(b)Book value		of valuation /ear market value
Financial derivatives and other financial products		Cost of end-of-	year market value
Closely-held equity interests			
Other			
Investment in taxable subsidiary	14,116		C
Table (California (b) about to anal 5 and 000 Bart V and (B) to a 42)	b 14.110		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12) Part VIIII Investments—Program Related. S		13	
			of valuation
(a) Description of investment type	(b) Book value		vear market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) Part IX Other Assets. See Form 990, Part X,			
(a) Desc			(b) Book value
Due from ICFE			12,257
Due from IFA			275,060
Total. (Column (b) should equal Form 990, Part X, col.(B) Ir			287,317
Part X Other Liabilities. See Form 990, Par		<u> </u>	
(a) Description of Liability	(b) A mount		
Federal Income Taxes	17.106		
Due to ICFE	17,106		
Due to IFA	291,398		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	▶ 308,504		
	300,304	l .	

Par	take Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	its	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	931,579
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	605,148
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	326,431
4	Net unrealized gains (losses) on investments	4	291,580
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-41,350
9	Total adjustments (net) Add lines 4 - 8	9	250,230
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	576,661
Pari	Reconciliation of Revenue per Audited Financial Statements With Revenue p	er R	eturn
1	Total revenue, gains, and other support per audited financial statements	1	1,181,809
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	250,230
3	Subtract line 2e from line 1	3	931,579
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV)		
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	931,579
	Reconciliation of Expenses per Audited Financial Statements With Expenses	per	
1	Total expenses and losses per audited financial statements	1	605,148
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
Ь	Prior year adjustments		
c	Losses reported on Form 990, Part IX, line 25		
d	Other (Describe in Part XIV) 2d		
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	605,148
4	A mounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIV)		
С	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	605,148
Par	t 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 IV, 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

Ident if ier Return Reference | Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493257008010

OMB No 1545-0047

2008

Schedule I

(Form 990)

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

Department of the Treasury Internal Revenue Service	Complete i	f the organization answ	ered "Yes," on Form 99	0, Part IV, lines 21 or	22. Attach to Form 990.		Open to Public Inspection
Name of the organization International Franchise Associ	ation					Employer ident	ification number
Educational Foundation						52-1358631	
Part I General Infor	mation on Gran	ts and Assistance					
Does the organization mathematical the selection criteria use							
2 Describe in Part IV the o							
Form 990, Part Part IV and Sch	IV, line 21 for an [.] edule I-1 if additi	y recipient that recei onal space is	ved more than \$5,0	00. Check this box	tes. Complete if the of if no one recipient rec	ceived more than \$5	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(h) Purpose of grant or assistance
DISTRIBUTIVE EDUCATION CLUBS OF AMERICA1908 ASSOCIATION DR RESTON, VA 20191	53-0215806	501(C)(3)	25,000				DECA/7-ELEVEN NATIONAL FRANCHISE COMPETITION, Annual DECA Don DeBolt Scholarship
2 Enter total number of seconganizations							1
3 Enter total number of oth							

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)A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
CFE SCHOLARSHIP	3	5,500			SCHOLARSHIP
MARRIOTT MINORITY SCHOLARSHIP PROGRAM	3	8,000			SCHOLARSHIP
DWYER GROUP SCHOLARSHIP FUND	1	2,000			SCHOLARSHIP
PEPSICO ENTREPRENEURSHIP PROGRAM	4	14,000			ENTREPRENEURSHIP AWARD
VETERAN'S SCHOLARSHIP FUND	4	10,000			SCHOLARSHIP
ANNUAL OUTSTANDING RESEARCH AWARD (KARP FND)	4	6,000			RESEARCH AWARD

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

See Additional Data Fable	e Additional Data Table											
Ident if ier	Return Reference	Explanation										
Procedure for Monitoring Grants in the U S		Schedule I, Part I, Line 2 Prior to the beginning of the calendar year, the proposed programs are submitted to the Diversity Institute Leadership for review The Director of Education & Diversity develops a budget for each program/activity to be delivered and expenditures are routinely reviewed to ensure we are within budget A written update is also periodically shared with ExxonMobil and Coca-Cola										

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DLN: 93493257008010

OMB No 1545-0047

Schedule J (Form 990)

Department of the Treasury

Internal Revenue Service

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.

2008

Open to Public Inspection

Name of the organization International Franchise Association Educational Foundation Employer identification number

52-1358631

Рa	rt I	Questions Regarding Compensation					
						Yes	Νo
la				any of the following to or for a person listed in Form vide any relevant information regarding these items			
	F	First class or charter travel	\sqcap	Housing allowance or residence for personal use			
	Γ 7	Fravel for companions	Γ	Payments for business use of personal residence			
	_ 7	Tax idemnification and gross-up payments		Health or social club dues or initiation fees			
		Discretionary spending account	Г	Personal services (e g , maid, chauffeur, chef)			
b		e 1a is checked, did the organization follow a writ sion of all the expenses described above? If "No			1b		
2		he organization require substantiation prior to reiers, directors, trustees, and the CEO/Executive D		9 ,	2		
3	orgar —	ate which, if any, of the following the organization		ly			
		Compensation committee		Written employment contract			
		Independent compensation consultant	Ļ	Compensation survey or study			
	1 1	Form 990 of other organizations	'	Approval by the board or compensation committee			
1	Durir	ng the year, did any person listed in Form 990, Pa	art V I	I, Section A, line 1a			
а	Rece	ive a severance payment or change of control pa	ymen	t?	4a		Νo
b	Parti	cipate in, or receive payment from, a supplement	al noi	nqualified retirement plan?	4b		Νo
c	Parti	cıpate ın, or receıve payment from, an equity-bas	ed co	ompensation arrangement?	4c		Νo
	If"Y	es" to any of lines 4a-c, list the persons and prov	ıde t	he applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must com	plete	lines 5-8.			
5		ersons listed in form 990, Part VII, Section A , lii pensation contingent on the revenues of	ne 1a	, did the organization pay or accrue any			
а	The	organization?			5a		Νo
b	Anyr	related organization?			5b		Νo
	If "Ye	es," to line 5a or 5b, describe in Part III					
5		ersons listed in form 990, Part VII, Section A, lii pensation contingent on the net earnings of	ne 1a	, did the organization pay or accrue any			
а	The	organization?			6a		Νo
b	Anyı	related organization?			6b		Νo
	If"Ye	es," to line 6a or 6b, describe in Part III					
7		ersons listed in form 990, Part VII, Section A, lii nents not described in lines 5 and 6? If "Yes," de			7		Νo
3	subje	any amounts reported in Form 990, Part VII, pa ect to the initial contract exception described in F rt III		•			

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		W-2 and/or 1099-MI (ii) Bonus &		(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(ı)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	incentive compensation	(iii) Other compensation	·		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	990 or Form 990-EZ
John Reynolds (I)	93,789 40,195		26,833 11,500				
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(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

Ident if ier	Return Reference	Explanation
-		
	·	

OMB No 1545-0047

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

► 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.

2008

Open to Public Inspection

Name of the organization International Franchise Association Educational Foundation ${\bf Employer\ identification\ number}$

52-1358631

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 1		the foundation's executive committee exercises authority of the board of trustees during the periods between board meetings, with the exception of any powers specifically reserved for the board by operation of district of columbia law, or by resolution of the board the executive committee consists of the board chairman, the immediate past board chairman, the foundation's secretary-treasurer, the chairman of the board of directors of the international franchise association (ifa), and the secretary-treasurer of the ifa

ldentifier	Return Reference	Explanation					
Form 990, Part VI, Section A, line 6		The Foundation has regular members, regular members shall be the contributors to the Foundation					

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		Effectively, the International Franchise Association (IFA), a related entity, has control over a majority of the Foundation's trustees. The Foundation, per its bylaws, has 24 Trustees. The Chairman of the Board, Vice Chairman of the Board, Secretary-Treasurer, and, if able and willing to serve, the immediate past Chairman of the Board, of IFA are trustees of the Foundation. In addition to these individuals, not few er than twelve (12) (if immediate past Chairman of IFA is a trustee), or thirteen (13), of the Foundation's trustees will be either current members of the IFA board of directors or past Presidents or past Chairmen of the IFA. Trustees are nominated for positions on the Foundation's Board by the Foundation's Executive Committee. The Executive Committee consists of (1) the Board Chairman, (2) the immediate past Board Chairman, (3) the Foundation's Secretary-Treasurer (4) the Chairman of the Board of Directors of IFA, (5) the Vice Chairman of the Board of Directors of IFA, and (6) the Secretary-Treasurer of the IFA.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		THE DIRECTOR OF FINANCE REVIEWS THE RETURN BEFORE IT IS FILED

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		SALARIES OF FOUNDATION EMPLOYEES ARE PAID BY THE INTERNATIONAL FRANCHISE ASSOCIATION (IFA), A RELATED EXEMPT 501(C)(6) ORGANIZATION THE SALARY OF THE FOUNDATION'S PRESIDENT/COO IS REIVEWED BY IFA'S PRESIDENT/CEO ON AN ANNUAL BASIS

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The Foundation makes its governing documents and financial statements available to the public upon request

DLN: 93493257008010

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
 See separate instructions.

Name of the organization International Franchise Association Educational Foundation			Employer identification number 52-1358631			
Part I Identificatio	on of Disregarded Entities				7 32-1330031	
Name, address, a	(A) 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 Identificatio	on of Related Tax-Exempt Organizat	tions				
Name, address, a	(A) and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public chanty sta (if section 501(c)	(F) Direct controlling entity
International Franchise Association 1501 K Street NW 350 Washington, DC20005 36-6108621		Protects, enhances, and promotes franchising	IL.	501(c)(6)		
For Paperwork Reduction Act	Notice, see the Instructions for Form 990.	•	Cat No 5013	5 Y		Schedule R (Form 990) 2008

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary ac	tivity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H Disprop allocat	(H) Disproprtionate allocations? Code V—U C Box 20			Gener mana partr	ral o agıng
								Yes	No			Yes	No
													<u> </u>
Part IV Identification of Re	elated Org	janizations	Taxable a	s a Corporation	or Trust								
(A) Name, address, and EIN of related orga	anızatıon	(B) Primary activi	ity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total incom	ne	Sha end-c	re of of-year sets	(F Perce owne	ntage	
INSTITUTE OF CERTIFIED EXECUTIVES INC 1501 K STREET NW STE 350 WASHINGTON, DC20005 03-0407010		CERTIFICATION PROGRAM		DC		С	300,0	988		62,626	100 0	00 %	

Part V Transactions with Related Organization

N	lote. Complete line 1 if any entity is listed in Parts II, III or IV		Yes	No
1 Dur	ing the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a F	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	а		No
Ь	Gift, grant, or capital contribution to other organization(s)	b		No
c G	Gift, grant, or capital contribution from other organization(s)	С	Yes	
d L	oans or loan guarantees to or for other organization(s)	d		No
e L	oans or loan guarantees by other organization(s)	e		No
f S	Sale of assets to other organization(s)	f		No
g P	Purchase of assets from other organization(s)	g		No
h E	Exchange of assets	h		No
i L	ease of facilities, equipment, or other assets to other organization(s)	i		No
j L	ease of facilities, equipment, or other assets from other organization(s)	j		No
k P	Performance of services or membership or fundraising solicitations for other organization(s)	k		No
I P	erformance of services or membership or fundraising solicitations by other organization(s)	_		No
m S	Sharing of facilities, equipment, mailing lists, or other assets	m	Yes	
n S	In the state of paid employees	n	Yes	
o F	Reimbursement paid to other organization for expenses	0		No
p F	Reimbursement paid by other organization for expenses	р	Yes	
q C	Other transfer of cash or property to other organization(s)	9	Yes	
r O	Other transfer of cash or property from other organization(s)	r	Yes	

2	If the answer to any of the above is	"Yes," see the	instructions for inf	ormation on who	must complete this line,	including covered re	lationships and transaction	thresholds
					I	(D)		

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)	INTERNATIONAL FRANCHISE ASSOCIATION	С	192,000
(2)	INTERNATIONAL FRANCHISE ASSOCIATION	М	163,147
(3)	INTERNATIONAL FRANCHISE ASSOCIATION	Q	103,438
(4)	institute of certified executives inc	Р	12,256
(5)	INTERNATIONAL FRANCHISE ASSOCIATION	R	81,061
(6)	INTERNATIONAL FRANCHISE ASSOCIATION	N	128,207

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

									_	
(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets (F) Disproprtionate allocations?			(G) Code V—UBI amount on Box 20 of K-1	of K-1 managing partner?	
			Yes	No		Yes	No		Yes	No
			•	•		•		Cabadul	. D / Farms	9907 2008

Form 990, Schedule R, Part V - Transactions with Related Organizations

	(A) Name of other organization	(B) Transaction type(a-r)	(C) A mount Involved (\$)
(1)	INTERNATIONAL FRANCHISE ASSOCIATION	С	192,000
(2)	INTERNATIONAL FRANCHISE ASSOCIATION	М	163,147
(3)	INTERNATIONAL FRANCHISE ASSOCIATION	Q	103,438
(4)	institute of certified executives inc	Р	12,256
(5)	INTERNATIONAL FRANCHISE ASSOCIATION	R	81,061
(6)	INTERNATIONAL FRANCHISE ASSOCIATION	N	128,207

Additional Data

Software ID:

Software Version:

EIN: 52-1358631

Name: International Franchise Association

Educational Foundation

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
OUTREACH AND TRAINING P	153,058	153,058		
PERSONNEL EXPENSE	128,207	6,410	102,566	19,231
Investment Service Char	28,357		28,357	
Bad Debt	25,000			25,000
SPONSORSHIP/ICFE	20,000	20,000		