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Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

**2013**Open to Public  
InspectionDo not enter Social Security numbers on this form as it may be made public.  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**A For the 2013 calendar year, or tax year beginning and ending**

|                                                                                                                                                                                                                                                                                               |                                                                                                          |            |                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>SPIRIT OF AMERICA WORLDWIDE</b>                                      |            | <b>D</b> Employer identification number<br><b>20-1687786</b>                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                               | Doing Business As                                                                                        |            |                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                               | Number and street (or P.O. box if mail is not delivered to street address)                               | Room/suite | <b>E</b> Telephone number                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                               | <b>12021 WILSHIRE BLVD.</b>                                                                              | <b>507</b> | <b>310-230-5476</b>                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                               | City or town, state or province, country, and ZIP or foreign postal code<br><b>LOS ANGELES, CA 90025</b> |            | <b>G</b> Gross receipts \$ <b>1,804,569.</b>                                                                                                                                                                                                                                 |
| <b>F</b> Name and address of principal officer <b>JAMES HAKE</b><br><b>12021 WILSHIRE BLVD., SUITE 507, LOS ANGELES</b>                                                                                                                                                                       |                                                                                                          |            | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list (see instructions) |
| <b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527                                                                                                  |                                                                                                          |            |                                                                                                                                                                                                                                                                              |
| <b>J</b> Website: <b>WWW.SPIRITOFAMERICA.NET</b>                                                                                                                                                                                                                                              |                                                                                                          |            |                                                                                                                                                                                                                                                                              |
| <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other                                                                                                              |                                                                                                          |            | <b>L</b> Year of formation <b>2004</b> <b>M</b> State of legal domicile <b>CA</b>                                                                                                                                                                                            |

**Part I Summary**

|                                                                          |                                                                                                                                                                                          |                                                                                       |
|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>Activities &amp; Governance</b>                                       | <b>1</b> Briefly describe the organization's mission or most significant activities. <b>SPIRIT OF AMERICA'S MISSION IS TO HELP AMERICANS SERVING ABROAD ASSIST LOCAL PEOPLE IN NEED.</b> |                                                                                       |
|                                                                          | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets                                          |                                                                                       |
|                                                                          | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)                                                                                                               | <b>3</b>                                                                              |
|                                                                          | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)                                                                                                   | <b>2</b>                                                                              |
|                                                                          | <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)                                                                                                    | <b>13</b>                                                                             |
|                                                                          | <b>6</b> Total number of volunteers (estimate if necessary)                                                                                                                              | <b>4</b>                                                                              |
|                                                                          | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12                                                                                                           | <b>0.</b>                                                                             |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 | <b>0.</b>                                                                                                                                                                                |                                                                                       |
| <b>Revenue</b>                                                           | <b>8</b> Contributions and grants (Part VIII, line 1h)                                                                                                                                   | <b>Prior Year</b> <b>1,501,369.</b> <b>Current Year</b> <b>1,553,296.</b>             |
|                                                                          | <b>9</b> Program service revenue (Part VIII, line 2g)                                                                                                                                    | <b>0.</b> <b>0.</b>                                                                   |
|                                                                          | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                                                                  | <b>&lt;4,370.&gt;</b> <b>&lt;1,439.&gt;</b>                                           |
|                                                                          | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                                                                                                       | <b>0.</b> <b>0.</b>                                                                   |
|                                                                          | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                                                             | <b>1,496,999.</b> <b>1,551,857.</b>                                                   |
| <b>Expenses</b>                                                          | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                                                               | <b>527,341.</b> <b>204,360.</b>                                                       |
|                                                                          | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                                                                                                                  | <b>0.</b> <b>0.</b>                                                                   |
|                                                                          | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)                                                                                              | <b>747,075.</b> <b>607,157.</b>                                                       |
|                                                                          | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                                                                                                                 | <b>0.</b> <b>0.</b>                                                                   |
|                                                                          | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>92,874.</b>                                                                                                        |                                                                                       |
|                                                                          | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                                                                                                                   | <b>542,598.</b> <b>407,898.</b>                                                       |
|                                                                          | <b>18</b> Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)                                                                                                     | <b>1,817,014.</b> <b>1,219,415.</b>                                                   |
|                                                                          | <b>19</b> Revenue less expenses - Subtract line 18 from line 12                                                                                                                          | <b>&lt;320,015.&gt;</b> <b>332,442.</b>                                               |
|                                                                          | <b>20</b> Total assets (Part X, line 16)                                                                                                                                                 | <b>Beginning of Current Year</b> <b>735,152.</b> <b>End of Year</b> <b>1,071,204.</b> |
|                                                                          | <b>21</b> Total liabilities (Part X, line 26)                                                                                                                                            | <b>74,991.</b> <b>87,497.</b>                                                         |
| <b>22</b> Net assets or fund balances - Subtract line 21 from line 20    | <b>660,161.</b> <b>983,707.</b>                                                                                                                                                          |                                                                                       |

**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.

|                               |                                                                         |                      |
|-------------------------------|-------------------------------------------------------------------------|----------------------|
| <b>Sign Here</b>              | Signature of officer                                                    | Date                 |
|                               | <b>JAMES HAKE, CHIEF EXECUTIVE OFFICER</b>                              | <b>8-8-14</b>        |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                                              | Preparer's signature |
|                               | <b>NAZ AFSHAR</b>                                                       | <b>8-4-14</b>        |
|                               | Firm's name                                                             | Firm's EIN           |
|                               | <b>GURSEY   SCHNEIDER LLP</b>                                           | <b>95-3309779</b>    |
|                               | Firm's address                                                          | Phone no.            |
|                               | <b>1888 CENTURY PARK EAST, SUITE 900<br/>LOS ANGELES, CA 90067-1735</b> | <b>310-552-0960</b>  |

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

SEE STATEMENT A.

**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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code ) (Expenses \$ 918,531. including grants of \$ 204,360. ) (Revenue \$ )  
SEE STATEMENT A.**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O )

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

**4e** Total program service expenses 918,531.

**Part IV Checklist of Required Schedules**

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

**Part IV** Checklist of Required Schedules (continued)

|                                                                                                                                                                                                                                                                                                                            | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>                                                                                                      |     | X  |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>                                                                                                            |     | X  |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>                                                      |     | X  |
| <b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>                           |     | X  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                                                                                                                                                                                               |     |    |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?                                                                                                                                                                      |     |    |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                                                                                                                                                                                                         |     |    |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>                                                                                                     |     | X  |
| <b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>                                      |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>                                    |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):                                                                                                                    |     |    |
| <b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>                                                                                                                                                                                                  |     | X  |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>                                                                                                                                                                               |     | X  |
| <b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>                                                                                   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>                                                                                                                                                                                                  | X   |    |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>                                                                                                                                  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations?<br><i>If "Yes," complete Schedule N, Part I</i>                                                                                                                                                                                     |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>                                                                                                                                                                      |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>                                                                                                                      |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>                                                                                                                                                                  |     | X  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                         |     | X  |
| <b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>                                                                                        |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>                                                                                                                           |     | X  |
| <b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>                                                                             |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?                                                                                                                                                                                                   | X   |    |

**Note.** All Form 990 filers are required to complete Schedule O

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

|     |                                                                                                                                                                                                                                                                              | Yes | No |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1a  | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.                                                                                                                                                                                                |     |    |
| 1b  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                                                             |     |    |
| c   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                                                     | X   |    |
| 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?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).                                          | X   |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                                                                |     | X  |
| 3b  | If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, 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)?                                   |     | X  |
| b   | If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>                                                                                                       |     |    |
| 5a  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                                                        |     | X  |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                             |     | X  |
| c   | If "Yes," to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                                                           |     |    |
| 6a  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                                                      |     | X  |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                                                |     |    |
| 7   | <b>Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                                         |     |    |
| a   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                                                              |     | X  |
| b   | If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                              |     |    |
| c   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                         |     | X  |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year.                                                                                                                                                                                                           |     |    |
| e   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                                              |     | X  |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                                 |     | X  |
| g   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                             |     |    |
| h   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                                                           |     |    |
| 8   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |     |    |
| 9   | <b>Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                                             |     |    |
| a   | Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                                      |     | X  |
| b   | Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                       |     | X  |
| 10  | <b>Section 501(c)(7) organizations.</b> Enter:                                                                                                                                                                                                                               |     |    |
| a   | Initiation fees and capital contributions included on Part VIII, line 12.                                                                                                                                                                                                    |     |    |
| b   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.                                                                                                                                                                                 |     |    |
| 11  | <b>Section 501(c)(12) organizations.</b> Enter:                                                                                                                                                                                                                              |     |    |
| a   | 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 | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                                            |     |    |
| b   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year.                                                                                                                                                                                       |     |    |
| 13  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                                                      |     |    |
| a   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                                                             |     |    |
| b   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.                                                                                                                   |     |    |
| c   | Enter the amount of reserves on hand.                                                                                                                                                                                                                                        |     |    |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                                                   |     | X  |
| b   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.                                                                                                                                                                   |     |    |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

☒**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                                                                                                     | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year.<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 3   |    |
| <b>1b</b> Enter the number of voting members included in line 1a, above, who are independent.                                                                                                                                                                                                                       | 2   |    |
| <b>2</b> 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?                                                                                                                                      |     | X  |
| <b>3</b> 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?                                                                                       |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                                                                                                                                                                                           |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?                                                                                                                                                                                                 |     | X  |
| <b>6</b> Did the organization have members or stockholders?                                                                                                                                                                                                                                                         |     | X  |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?                                                                                                                                                        |     | X  |
| <b>7b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?                                                                                                                                                 |     | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                                                                                                          |     |    |
| <b>a</b> The governing body?                                                                                                                                                                                                                                                                                        | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body?                                                                                                                                                                                                                                      | X   |    |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.                                                                                              |     | X  |

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

|                                                                                                                                                                                                                                                                                                       | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?                                                                                                                                                                                                                         |     | X  |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?                                                                   |     |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?                                                                                                                                                                | X   |    |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.                                                                                                                                                                                                |     |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13.                                                                                                                                                                                                   | X   |    |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?                                                                                                                                                          | X   |    |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.                                                                                                                                          |     | X  |
| <b>13</b> Did the organization have a written whistleblower policy?                                                                                                                                                                                                                                   | X   |    |
| <b>14</b> Did the organization have a written document retention and destruction policy?                                                                                                                                                                                                              | X   |    |
| <b>15</b> 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?                                                                        |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official                                                                                                                                                                                                                       | X   |    |
| <b>b</b> Other officers or key employees of the organization                                                                                                                                                                                                                                          | X   |    |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).                                                                                                                                                                                                                   |     |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?                                                                                                                                      |     | X  |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? |     |    |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► CA, AL, AK, AZ, AR, CT, FL, GA, HI, IL, KS, KY

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website    ☒ Another's website    ☒ Upon request    ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►  
PEGGY FINDLEY, SPIRIT OF AMERICA WO - 310-230-5476  
12021 WILSHIRE BLVD. SUITE 507, LOS ANGELES, CA 90025





**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                                   |                                                                                                                                             |                                       | (A)<br>Total revenue | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections<br>512-514 |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------|-------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | <b>1 a</b> Federated campaigns                                                                                                              | <b>1a</b>                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Membership dues                                                                                                                    | <b>1b</b>                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Fundraising events                                                                                                                 | <b>1c</b>                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b> Related organizations                                                                                                              | <b>1d</b>                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>e</b> Government grants (contributions)                                                                                                  | <b>1e</b>                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above                                                  | <b>1f</b> 1,553,296.                  |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>g</b> Noncash contributions included in lines 1a-1f \$                                                                                   | 269,585.                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>h</b> Total. Add lines 1a-1f                                                                                                             |                                       | 1,553,296.           |                                                 |                                         |                                                                  |
| <b>Program Service<br/>Revenue</b>                                | <b>Business Code</b>                                                                                                                        |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>2 a</b>                                                                                                                                  |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b>                                                                                                                                    |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b>                                                                                                                                    |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b>                                                                                                                                    |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>e</b>                                                                                                                                    |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>f</b> All other program service revenue                                                                                                  |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>g</b> Total. Add lines 2a-2f                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>Other Revenue</b>                                              | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts)                                                    |                                       | 567.                 |                                                 |                                         | 567.                                                             |
|                                                                   | <b>4</b> Income from investment of tax-exempt bond proceeds                                                                                 |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>5</b> Royalties                                                                                                                          |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   |                                                                                                                                             | (i) Real (ii) Personal                |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>6 a</b> Gross rents                                                                                                                      |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: rental expenses                                                                                                              |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Rental income or (loss)                                                                                                            |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b> Net rental income or (loss)                                                                                                        |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>7 a</b> Gross amount from sales of<br>assets other than inventory                                                                        | (i) Securities (ii) Other<br>250,706. |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less cost or other basis<br>and sales expenses                                                                                     | 252,712.                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Gain or (loss)                                                                                                                     | <2,006.>                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b> Net gain or (loss)                                                                                                                 |                                       | <2,006.>             | <2,006.>                                        |                                         |                                                                  |
|                                                                   | <b>8 a</b> Gross income from fundraising events (not<br>including \$ _____ of<br>contributions reported on line 1c) See<br>Part IV, line 18 | <b>a</b>                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: direct expenses                                                                                                              | <b>b</b>                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Net income or (loss) from fundraising events                                                                                       |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>9 a</b> Gross income from gaming activities See<br>Part IV, line 19                                                                      | <b>a</b>                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: direct expenses                                                                                                              | <b>b</b>                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Net income or (loss) from gaming activities                                                                                        |                                       |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>10 a</b> Gross sales of inventory, less returns<br>and allowances                                                                        | <b>a</b>                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less cost of goods sold                                                                                                            | <b>b</b>                              |                      |                                                 |                                         |                                                                  |
| <b>c</b> Net income or (loss) from sales of inventory             |                                                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>Miscellaneous Revenue</b>                                      |                                                                                                                                             | <b>Business Code</b>                  |                      |                                                 |                                         |                                                                  |
| <b>11 a</b>                                                       |                                                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>b</b>                                                          |                                                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>c</b>                                                          |                                                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>d</b> All other revenue                                        |                                                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>e</b> Total. Add lines 11a-11d                                 |                                                                                                                                             |                                       |                      |                                                 |                                         |                                                                  |
| <b>12</b> Total revenue. See instructions                         |                                                                                                                                             | 1,551,857.                            | <2,006.>             | 0.                                              | 567.                                    |                                                                  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII                                                                                                                         | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21                                                                                             | 1,000.                | 1,000.                          |                                        |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22                                                                                                               |                       |                                 |                                        |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16                                                                  | 203,360.              | 203,360.                        |                                        |                             |
| 4 Benefits paid to or for members                                                                                                                                                                     |                       |                                 |                                        |                             |
| 5 Compensation of current officers, directors, trustees, and key employees                                                                                                                            | 164,298.              | 81,501.                         | 66,497.                                | 16,300.                     |
| 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                                                                                                                                                                            | 365,475.              | 321,900.                        | 43,575.                                |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)                                                                                                  |                       |                                 |                                        |                             |
| 9 Other employee benefits                                                                                                                                                                             | 33,549.               | 20,668.                         | 11,881.                                | 1,000.                      |
| 10 Payroll taxes                                                                                                                                                                                      | 43,835.               | 33,413.                         | 8,523.                                 | 1,899.                      |
| 11 Fees for services (non-employees)                                                                                                                                                                  |                       |                                 |                                        |                             |
| a Management                                                                                                                                                                                          |                       |                                 |                                        |                             |
| b Legal                                                                                                                                                                                               |                       |                                 |                                        |                             |
| c Accounting                                                                                                                                                                                          | 15,558.               |                                 | 15,558.                                |                             |
| d Lobbying                                                                                                                                                                                            |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17                                                                                                                                             |                       |                                 |                                        |                             |
| f Investment management fees                                                                                                                                                                          |                       |                                 |                                        |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)                                                                                             | 22,133.               | 6,008.                          | 7,017.                                 | 9,108.                      |
| 12 Advertising and promotion                                                                                                                                                                          |                       |                                 |                                        |                             |
| 13 Office expenses                                                                                                                                                                                    | 56,322.               | 28,856.                         | 13,140.                                | 14,326.                     |
| 14 Information technology                                                                                                                                                                             | 15,725.               | 3,931.                          | 3,931.                                 | 7,863.                      |
| 15 Royalties                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 16 Occupancy                                                                                                                                                                                          | 84,894.               | 59,425.                         | 21,224.                                | 4,245.                      |
| 17 Travel                                                                                                                                                                                             | 132,684.              | 101,386.                        | 3,910.                                 | 27,388.                     |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials                                                                                                     |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings                                                                                                                                                             | 2,900.                | 725.                            | 2,030.                                 | 145.                        |
| 20 Interest                                                                                                                                                                                           |                       |                                 |                                        |                             |
| 21 Payments to affiliates                                                                                                                                                                             |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization                                                                                                                                                          | 8,231.                | 5,103.                          | 3,128.                                 |                             |
| 23 Insurance                                                                                                                                                                                          | 47,381.               | 44,199.                         | 2,652.                                 | 530.                        |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |                                        |                             |
| a BUSINESS TAXES & LICENS                                                                                                                                                                             | 10,070.               | 0.                              | 0.                                     | 10,070.                     |
| b PROGRAM EQUIPMENT                                                                                                                                                                                   | 7,056.                | 7,056.                          | 0.                                     | 0.                          |
| c MERCHANT DISCOUNT FEES                                                                                                                                                                              | 4,944.                | 0.                              | 4,944.                                 | 0.                          |
| d                                                                                                                                                                                                     |                       |                                 |                                        |                             |
| e All other expenses                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 25 Total functional expenses. Add lines 1 through 24e                                                                                                                                                 | 1,219,415.            | 918,531.                        | 208,010.                               | 92,874.                     |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation                                      |                       |                                 |                                        |                             |

Check here ☐ if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

|                                                                                                                                          |                                                                                                                                                                                                                                                                                                                             | (A)<br>Beginning of year                                                                                                                                          |            | (B)<br>End of year |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------|
| <b>Assets</b>                                                                                                                            | <b>1</b> Cash - non-interest bearing                                                                                                                                                                                                                                                                                        | 177,226.                                                                                                                                                          | <b>1</b>   | 326,017.           |
|                                                                                                                                          | <b>2</b> Savings and temporary cash investments                                                                                                                                                                                                                                                                             | 422,545.                                                                                                                                                          | <b>2</b>   | 456,517.           |
|                                                                                                                                          | <b>3</b> Pledges and grants receivable, net                                                                                                                                                                                                                                                                                 | 0.                                                                                                                                                                | <b>3</b>   | 150,000.           |
|                                                                                                                                          | <b>4</b> Accounts receivable, net                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>4</b>   |                    |
|                                                                                                                                          | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.                                                                                                                                               |                                                                                                                                                                   | <b>5</b>   |                    |
|                                                                                                                                          | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L. |                                                                                                                                                                   | <b>6</b>   |                    |
|                                                                                                                                          | <b>7</b> Notes and loans receivable, net                                                                                                                                                                                                                                                                                    |                                                                                                                                                                   | <b>7</b>   |                    |
|                                                                                                                                          | <b>8</b> Inventories for sale or use                                                                                                                                                                                                                                                                                        | 4,855.                                                                                                                                                            | <b>8</b>   | 1,926.             |
|                                                                                                                                          | <b>9</b> Prepaid expenses and deferred charges                                                                                                                                                                                                                                                                              | 39,896.                                                                                                                                                           | <b>9</b>   | 38,567.            |
|                                                                                                                                          | <b>10a</b> Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D.                                                                                                                                                                                                                            | <b>10a</b> 82,009.                                                                                                                                                |            |                    |
|                                                                                                                                          | <b>b</b> Less: accumulated depreciation                                                                                                                                                                                                                                                                                     | <b>10b</b> 36,961.                                                                                                                                                | <b>10c</b> | 45,048.            |
|                                                                                                                                          | <b>11</b> Investments - publicly traded securities                                                                                                                                                                                                                                                                          |                                                                                                                                                                   | <b>11</b>  |                    |
|                                                                                                                                          | <b>12</b> Investments - other securities. See Part IV, line 11.                                                                                                                                                                                                                                                             | 52,934.                                                                                                                                                           | <b>12</b>  | 53,129.            |
|                                                                                                                                          | <b>13</b> Investments - program-related. See Part IV, line 11.                                                                                                                                                                                                                                                              |                                                                                                                                                                   | <b>13</b>  |                    |
|                                                                                                                                          | <b>14</b> Intangible assets                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                   | <b>14</b>  |                    |
|                                                                                                                                          | <b>15</b> Other assets. See Part IV, line 11.                                                                                                                                                                                                                                                                               |                                                                                                                                                                   | <b>15</b>  |                    |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).                                                              | 735,152.                                                                                                                                                                                                                                                                                                                    | <b>16</b>                                                                                                                                                         | 1,071,204. |                    |
| <b>Liabilities</b>                                                                                                                       | <b>17</b> Accounts payable and accrued expenses                                                                                                                                                                                                                                                                             | 24,363.                                                                                                                                                           | <b>17</b>  | 38,032.            |
|                                                                                                                                          | <b>18</b> Grants payable                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                   | <b>18</b>  |                    |
|                                                                                                                                          | <b>19</b> Deferred revenue                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                   | <b>19</b>  |                    |
|                                                                                                                                          | <b>20</b> Tax-exempt bond liabilities                                                                                                                                                                                                                                                                                       |                                                                                                                                                                   | <b>20</b>  |                    |
|                                                                                                                                          | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D.                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>21</b>  |                    |
|                                                                                                                                          | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.                                                                                                                             |                                                                                                                                                                   | <b>22</b>  |                    |
|                                                                                                                                          | <b>23</b> Secured mortgages and notes payable to unrelated third parties                                                                                                                                                                                                                                                    |                                                                                                                                                                   | <b>23</b>  |                    |
|                                                                                                                                          | <b>24</b> Unsecured notes and loans payable to unrelated third parties                                                                                                                                                                                                                                                      |                                                                                                                                                                   | <b>24</b>  |                    |
|                                                                                                                                          | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.                                                                                                                                            | 50,628.                                                                                                                                                           | <b>25</b>  | 49,465.            |
|                                                                                                                                          | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25.                                                                                                                                                                                                                                                                | 74,991.                                                                                                                                                           | <b>26</b>  | 87,497.            |
|                                                                                                                                          | <b>Net Assets or Fund Balances</b>                                                                                                                                                                                                                                                                                          | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |            |                    |
| <b>27</b> Unrestricted net assets                                                                                                        |                                                                                                                                                                                                                                                                                                                             | 524,180.                                                                                                                                                          | <b>27</b>  | 702,418.           |
| <b>28</b> Temporarily restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                             | 135,981.                                                                                                                                                          | <b>28</b>  | 281,289.           |
| <b>29</b> Permanently restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>29</b>  |                    |
| <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> |                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                   |            |                    |
| <b>30</b> Capital stock or trust principal, or current funds                                                                             |                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>30</b>  |                    |
| <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund                                                               |                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>31</b>  |                    |
| <b>32</b> Retained earnings, endowment, accumulated income, or other funds                                                               |                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>32</b>  |                    |
| <b>33</b> <b>Total net assets or fund balances</b>                                                                                       |                                                                                                                                                                                                                                                                                                                             | 660,161.                                                                                                                                                          | <b>33</b>  | 983,707.           |
| <b>34</b> <b>Total liabilities and net assets/fund balances</b>                                                                          | 735,152.                                                                                                                                                                                                                                                                                                                    | <b>34</b>                                                                                                                                                         | 1,071,204. |                    |

Form 990 (2013)

**Part XI Reconciliation of Net Assets**

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

☒

|    |                                                                                                               |    |            |
|----|---------------------------------------------------------------------------------------------------------------|----|------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)                                                     | 1  | 1,551,857. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                      | 2  | 1,219,415. |
| 3  | Revenue less expenses Subtract line 2 from line 1                                                             | 3  | 332,442.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4  | 660,161.   |
| 5  | Net unrealized gains (losses) on investments                                                                  | 5  | 30.        |
| 6  | Donated services and use of facilities                                                                        | 6  |            |
| 7  | Investment expenses                                                                                           | 7  |            |
| 8  | Prior period adjustments                                                                                      | 8  |            |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)                                          | 9  | <8,926.>   |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 983,707.   |

**Part XII Financial Statements and Reporting**

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

☐1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

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?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Yes No

2a

X

2b

X

2c

X

3a

X

3b

Form 990 (2013)

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

OMB No 1545-0047

2013

**Open to Public Inspection**

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number

20-1687786

|               |                                                                                                       |
|---------------|-------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Reason for Public Charity Status</b> (All organizations must complete this part ) See instructions |
|---------------|-------------------------------------------------------------------------------------------------------|

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state. \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An 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).**

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.

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Non-functionally integrated

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 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 supported organization(s)

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

[illegible]

Schedule A (Form 990 or 990-EZ) 2013

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                         | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                                                   | 1994029. | 4329669. | 1565030. | 1501369. | 1553296. | 10943393. |
| 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 <b>Total.</b> Add lines 1 through 3                                                                                                                                                                 | 1994029. | 4329669. | 1565030. | 1501369. | 1553296. | 10943393. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          | 6324826.  |
| 6 <b>Public support.</b> Subtract line 5 from line 4                                                                                                                                                  |          |          |          |          |          | 4618567.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                                             | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4                                                                                                                                                                                                     | 1994029. | 4329669. | 1565030. | 1501369. | 1553296. | 10943393. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                                          | 10,878.  | 2,330.   | <4,934.> | <5,018.> | 567.     | 3,823.    |
| 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 <b>Total support.</b> Add lines 7 through 10                                                                                                                                                                           |          |          |          |          |          | 10947216. |
| 12 Gross receipts from related activities, etc. (see instructions)                                                                                                                                                        |          |          |          |          | 12       |           |
| 13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |       |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|---|
| 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                                                                | 14 | 42.19 | % |
| 15 Public support percentage from 2012 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                                                                      | 15 | 41.33 | % |
| 16a <b>33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>                                                                                                                                                                 |    |       |   |
| b <b>33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>                                                                                                                                                                         |    |       |   |
| 17a <b>10% -facts-and-circumstances test - 2013.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>    |    |       |   |
| b <b>10% -facts-and-circumstances test - 2012.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/> |    |       |   |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>                                                                                                                                                                                                                                                                  |    |       |   |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                     | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                                                                       |          |          |          |          |          |           |
| <b>2</b> 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 |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513                                                                             |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                          |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5                                                                                                                                             |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b                                                                                                                                                      |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)                                                                                                                          |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                                           | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6                                                                                                                                                                                            |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                               |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                                                                                                        |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b                                                                                                                                                                                          |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on                                                                                   |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)                                                                                                              |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)                                                                                                                                                                |          |          |          |          |          |           |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                  |           |   |
|--------------------------------------------------------------------------------------------------|-----------|---|
| <b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | % |
| <b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15                      | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                       |           |   |
|-------------------------------------------------------------------------------------------------------|-----------|---|
| <b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17                        | <b>18</b> | % |

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2012.** 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 ☐

**Supplemental Information.**

Also complete this part for any additional information (See instructions)

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number

20-1687786

**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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? |                         | <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).

|                                                                                              |                                                                              |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                       | <input type="checkbox"/> Preservation of a certified historic structure      |
| <input type="checkbox"/> Preservation of open space                                          |                                                                              |

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

|                                                                                                                                            | Held at the End of the Tax Year |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements                                                                                                   | 2a                              |
| b Total acreage restricted by conservation easements                                                                                       | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a)                                                       | 2c                              |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

|                                                      |            |
|------------------------------------------------------|------------|
| (i) 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" 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 the arrangement in Part XIII and complete the following table:

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" 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                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Temporarily restricted endowment ▶ \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

(ii) related organizations

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land                  |                                      |                                 |                              |                |
| b Buildings              |                                      |                                 |                              |                |
| c Leasehold improvements |                                      | 9,650.                          | 2,091.                       | 7,559.         |
| d Equipment              |                                      | 51,832.                         | 32,771.                      | 19,061.        |
| e Other                  |                                      | 20,527.                         | 2,099.                       | 18,428.        |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶

45,048.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security)    | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|-------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1) Financial derivatives                                               |                |                                                           |
| (2) Closely-held equity interests                                       |                |                                                           |
| (3) Other                                                               |                |                                                           |
| (A)                                                                     |                |                                                           |
| (B)                                                                     |                |                                                           |
| (C)                                                                     |                |                                                           |
| (D)                                                                     |                |                                                           |
| (E)                                                                     |                |                                                           |
| (F)                                                                     |                |                                                           |
| (G)                                                                     |                |                                                           |
| (H)                                                                     |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) |                |                                                           |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment                                           | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|-------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1)                                                                     |                |                                                           |
| (2)                                                                     |                |                                                           |
| (3)                                                                     |                |                                                           |
| (4)                                                                     |                |                                                           |
| (5)                                                                     |                |                                                           |
| (6)                                                                     |                |                                                           |
| (7)                                                                     |                |                                                           |
| (8)                                                                     |                |                                                           |
| (9)                                                                     |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) |                |                                                           |

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description                                                           | (b) Book value |
|---------------------------------------------------------------------------|----------------|
| (1)                                                                       |                |
| (2)                                                                       |                |
| (3)                                                                       |                |
| (4)                                                                       |                |
| (5)                                                                       |                |
| (6)                                                                       |                |
| (7)                                                                       |                |
| (8)                                                                       |                |
| (9)                                                                       |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability                                           | (b) Book value |
|---------------------------------------------------------------------------|----------------|
| (1) Federal income taxes                                                  |                |
| (2) ACCRUED VACATION                                                      | 9,305.         |
| (3) CREDIT CARD PAYABLE                                                   | 18,855.        |
| (4) ACCRUED PAYROLL                                                       | 4,884.         |
| (5) ACCRUED EXPENSES - OTHER                                              | 16,421.        |
| (6)                                                                       |                |
| (7)                                                                       |                |
| (8)                                                                       |                |
| (9)                                                                       |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 49,465.        |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

|   |                                                                                 |    |            |            |
|---|---------------------------------------------------------------------------------|----|------------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1          | 1,551,887. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12              |    |            |            |
| a | Net unrealized gains on investments                                             | 2a | 30.        |            |
| b | Donated services and use of facilities                                          | 2b |            |            |
| c | Recoveries of prior year grants                                                 | 2c |            |            |
| d | Other (Describe in Part XIII)                                                   | 2d |            |            |
| e | Add lines 2a through 2d                                                         | 2e | 30.        |            |
| 3 | Subtract line 2e from line 1                                                    | 3  | 1,551,857. |            |
| 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 |            |            |
| b | Other (Describe in Part XIII)                                                   | 4b |            |            |
| c | Add lines 4a and 4b                                                             | 4c | 0.         |            |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  | 1,551,857. |            |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

|   |                                                                                  |    |            |            |
|---|----------------------------------------------------------------------------------|----|------------|------------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1          | 1,228,341. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25                 |    |            |            |
| a | Donated services and use of facilities                                           | 2a |            |            |
| b | Prior year adjustments                                                           | 2b |            |            |
| c | Other losses                                                                     | 2c |            |            |
| d | Other (Describe in Part XIII)                                                    | 2d | 8,926.     |            |
| e | Add lines 2a through 2d                                                          | 2e | 8,926.     |            |
| 3 | Subtract line 2e from line 1                                                     | 3  | 1,219,415. |            |
| 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 |            |            |
| b | Other (Describe in Part XIII)                                                    | 4b |            |            |
| c | Add lines 4a and 4b                                                              | 4c | 0.         |            |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  | 1,219,415. |            |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2; Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DEPRECIATION ADJUSTMENT

8,926.

**SCHEDULE F**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number

20-1687786

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

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

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

| (a) Region                                        | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---------------------------------------------------|-------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------|
| SUB-SAHARAN AFRICA                                | 0                                   | 0                                                                      | PROGRAM SERVICES FOR HUMANITARIAN AID.                                                                                                      | VETERINARY TRAINING & SUPPLIES TO IMPROVE LIVESTOCK HEALTH, EYEGLASSES.                            | 18,611.                                              |
| SOUTH ASIA                                        | 0                                   | 2                                                                      | PROGRAM SERVICES FOR HUMANITARIAN AID.                                                                                                      | VOCATIONAL AND AGRICULTURAL TRAINING, CLEAN WATER SYSTEMS, SUPPORT & SUPPLIES.                     | 130,546.                                             |
| MIDDLE EAST AND NORTH AFRICA                      | 0                                   | 0                                                                      | PROGRAM SERVICES FOR HUMANITARIAN AID.                                                                                                      | SCHOOL SUPPLIES, EQUIP FOR DISABLED SYRIAN REFUGEES, CRISIS RESPONSE.                              | 34,547.                                              |
| SOUTH AMERICA                                     | 0                                   | 0                                                                      | PROGRAM SERVICES FOR HUMANITARIAN AID.                                                                                                      | PLAYGROUND EQUIP & CLOTHING, COMPUTER EQUIP, FARM TOOLS & SEEDS.                                   | 16,686.                                              |
| CENTRAL AMERICA AND THE CARIBBEAN                 | 0                                   | 0                                                                      | PROGRAM SERVICES FOR HUMANITARIAN AID.                                                                                                      | PUBLIC SAFETY SUPPORT PROJECT                                                                      | 2,970.                                               |
|                                                   |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
|                                                   |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
|                                                   |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
|                                                   |                                     |                                                                        |                                                                                                                                             |                                                                                                    |                                                      |
| <b>3 a Sub-total</b>                              | 0                                   | 2                                                                      |                                                                                                                                             |                                                                                                    | 203,360.                                             |
| <b>b Total from continuation sheets to Part I</b> | 0                                   | 0                                                                      |                                                                                                                                             |                                                                                                    | 0.                                                   |
| <b>c Totals (add lines 3a and 3b)</b>             | 0                                   | 2                                                                      |                                                                                                                                             |                                                                                                    | 203,360.                                             |

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

Schedule F (Form 990) 2013



**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16

Part III can be duplicated if additional space is needed

| (a) Type of grant or assistance                                                | (b) Region                        | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non cash assistance          | (h) Method of valuation (book, FMV, appraisal, other) |
|--------------------------------------------------------------------------------|-----------------------------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------------------------------|
| VETERINARY TRAINING & SUPPLIES TO IMPROVE LIVESTOCK HEALTH, EYEGLASSES.        | SUB-SAHARAN AFRICA                | 4,175                    | 0.                       |                                 | 18,611.                           | TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.   | FAIR MARKET VALUE                                     |
| VOCATIONAL AND AGRICULTURAL TRAINING, CLEAN WATER SYSTEMS, SUPPORT & SUPPLIES. | SOUTH ASIA                        | 109,000                  | 0.                       |                                 | 130,546.                          | TANGIBLE GOODS AND ASSISTANCE FOR NEEDY PEOPLE. | FAIR MARKET VALUE                                     |
| SCHOOL SUPPLIES, EQUIP FOR DISABLED SYRIAN REFUGEES, CRISIS RESPONSE.          | MIDDLE EAST AND NORTH AFRICA      | 2,350                    | 0.                       |                                 | 34,547.                           | TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.   | FAIR MARKET VALUE                                     |
| PLAYGROUND EQUIP & CLOTHING, COMPUTER EQUIP, FARM TOOLS & SEEDS.               | SOUTH AMERICA                     | 3,440                    | 0.                       |                                 | 16,686.                           | TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.   | FAIR MARKET VALUE                                     |
| PUBLIC SAFETY SUPPORT PROJECT                                                  | CENTRAL AMERICA AND THE CARIBBEAN | 3,000                    | 0.                       |                                 | 2,970.                            | TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.   | FAIR MARKET VALUE                                     |
|                                                                                |                                   |                          |                          |                                 |                                   |                                                 |                                                       |
|                                                                                |                                   |                          |                          |                                 |                                   |                                                 |                                                       |
|                                                                                |                                   |                          |                          |                                 |                                   |                                                 |                                                       |
|                                                                                |                                   |                          |                          |                                 |                                   |                                                 |                                                       |

Schedule F (Form 990) 2013

**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471) ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U S Persons With Respect To Certain Foreign Partnerships (see Instructions for Form 8865) ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713) ☐ Yes ☒ No

Schedule F (Form 990) 2013

**Part V** Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds), Part I, line 3, column (f) (accounting method, amounts of investments vs. expenditures per region); Part II, line 1 (accounting method), Part III (accounting method), and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART III, COL (C):

EXPLANATION: THE ESTIMATED NUMBER OF RECIPIENTS WAS DETERMINED BASED ON  
THE ESTIMATED NUMBER OF EACH TYPE OF TANGIBLE GOODS SENT, AND HOW MANY  
ESTIMATED RECIPIENTS WILL BENEFIT FROM THE GOODS.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2013**

Open to Public  
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

SPRIT OF AMERICA WORLDWIDE

Employer identification number

20-1687786

**Part I** Types of Property

|                                                                 | (a)<br>Check if<br>applicable | (b)<br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|-----------------------------------------------------------------|-------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 1 Art - Works of art                                            |                               |                                                           |                                                                                    |                                                              |
| 2 Art - Historical treasures                                    |                               |                                                           |                                                                                    |                                                              |
| 3 Art - Fractional interests                                    |                               |                                                           |                                                                                    |                                                              |
| 4 Books and publications                                        |                               |                                                           |                                                                                    |                                                              |
| 5 Clothing and household goods                                  |                               |                                                           |                                                                                    |                                                              |
| 6 Cars and other vehicles                                       |                               |                                                           |                                                                                    |                                                              |
| 7 Boats and planes                                              |                               |                                                           |                                                                                    |                                                              |
| 8 Intellectual property                                         |                               |                                                           |                                                                                    |                                                              |
| 9 Securities - Publicly traded                                  | X                             | 3                                                         | 252,768.                                                                           | FAIR MARKET VALUE                                            |
| 10 Securities - Closely held stock                              |                               |                                                           |                                                                                    |                                                              |
| 11 Securities - Partnership, LLC, or<br>trust interests         |                               |                                                           |                                                                                    |                                                              |
| 12 Securities - Miscellaneous                                   |                               |                                                           |                                                                                    |                                                              |
| 13 Qualified conservation contribution -<br>Historic structures |                               |                                                           |                                                                                    |                                                              |
| 14 Qualified conservation contribution - Other                  |                               |                                                           |                                                                                    |                                                              |
| 15 Real estate - Residential                                    |                               |                                                           |                                                                                    |                                                              |
| 16 Real estate - Commercial                                     |                               |                                                           |                                                                                    |                                                              |
| 17 Real estate - Other                                          |                               |                                                           |                                                                                    |                                                              |
| 18 Collectibles                                                 |                               |                                                           |                                                                                    |                                                              |
| 19 Food inventory                                               |                               |                                                           |                                                                                    |                                                              |
| 20 Drugs and medical supplies                                   | X                             | 1                                                         | 16,817.                                                                            | FAIR MARKET VALUE                                            |
| 21 Taxidermy                                                    |                               |                                                           |                                                                                    |                                                              |
| 22 Historical artifacts                                         |                               |                                                           |                                                                                    |                                                              |
| 23 Scientific specimens                                         |                               |                                                           |                                                                                    |                                                              |
| 24 Archeological artifacts                                      |                               |                                                           |                                                                                    |                                                              |
| 25 Other ( )                                                    |                               |                                                           |                                                                                    |                                                              |
| 26 Other ( )                                                    |                               |                                                           |                                                                                    |                                                              |
| 27 Other ( )                                                    |                               |                                                           |                                                                                    |                                                              |
| 28 Other ( )                                                    |                               |                                                           |                                                                                    |                                                              |

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

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?

|     | Yes | No |
|-----|-----|----|
| 30a |     | X  |
| 31  | X   |    |
| 32a |     | X  |
| 33  |     |    |

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions?

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II

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

Schedule M (Form 990) (2013)

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2013**

Open to Public  
Inspection

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number  
20-1687786

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: A CPA FIRM IS HIRED TO PREPARE THE FORM 990 AND THE FORM 990  
IS FORWARDED TO THE GOVERNING BODY BEFORE THE RETURN IS FILED.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE COMPANY PURCHASES STANDARD COMPENSATION SURVEYS. EMPLOYEE  
OFFER LETTERS ARE DRAFTED BASED ON STANDARD PRACTICES DETERMINED FROM THIS  
INFORMATION.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

CA,AL,AK,AZ,AR,CT,FL,GA,HI,IL,KS,KY,MD,MA,MI,MN,MS,NH,NJ,NM,NY,NC,OK,OR,PA  
RI,SC,TN,UT,VA,WV,WI,WA,OH,MO,ME,CO,ND

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: ALL PERTINENT DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON  
THE ORGANIZATION'S WEBSITE, AN INTERNET SEARCH, OR UPON REQUEST BY  
INTERESTED PARTIES.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

DEPRECIATION ADJUSTMENT: -8,926.

**Depreciation and Amortization** 990  
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

SPIRIT OF AMERICA WORLDWIDE

FORM 990 PAGE 10

20-1687786

**Part I** Election To Expense Certain Property Under Section 179 *Note: If you have any listed property, complete Part V before you complete Part I*

|    |                                                                                                                                         |                              |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1  | Maximum amount (see instructions)                                                                                                       | 1                            | 500,000.         |
| 2  | Total cost of section 179 property placed in service (see instructions)                                                                 | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation                                                                   | 3                            | 2,000,000.       |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-                                                        | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property                                                                                                             | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29                                                                                          | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7                                                    | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8                                                                              | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562                                                                   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5                                         | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11                                                   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12                                                             | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V**Part II** Special Depreciation Allowance and Other Depreciation (Do not include listed property)

|    |                                                                                                                          |    |        |
|----|--------------------------------------------------------------------------------------------------------------------------|----|--------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 | 895.   |
| 15 | Property subject to section 168(f)(1) election                                                                           | 15 |        |
| 16 | Other depreciation (including ACRS)                                                                                      | 16 | 3,282. |

**Part III** MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

|    |                                                                                                                                   |    |        |
|----|-----------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013                                                  | 17 | 4,022. |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here |    |        |

**Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|------------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |                                                                              |                     |                |            |                            |
| b 5-year property              |                                      |                                                                              |                     |                |            |                            |
| c 7-year property              |                                      | 894.                                                                         | 7 YRS.              | MQ             | 200DB      | 32.                        |
| d 10-year property             |                                      |                                                                              |                     |                |            |                            |
| e 15-year property             |                                      |                                                                              |                     |                |            |                            |
| f 20-year property             |                                      |                                                                              |                     |                |            |                            |
| g 25-year property             |                                      |                                                                              | 25 yrs              |                | S/L        |                            |
| h Residential rental property  | /                                    |                                                                              | 27 5 yrs            | MM             | S/L        |                            |
|                                | /                                    |                                                                              | 27 5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property | /                                    |                                                                              | 39 yrs              | MM             | S/L        |                            |
|                                | /                                    |                                                                              |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

|     |            |   |        |    |     |  |
|-----|------------|---|--------|----|-----|--|
| 20a | Class life |   |        |    | S/L |  |
| b   | 12-year    |   | 12 yrs |    | S/L |  |
| c   | 40-year    | / | 40 yrs | MM | S/L |  |

**Part IV** Summary (See instructions)

|    |                                                                                                                                                                                                       |    |        |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 21 | Listed property. Enter amount from line 28                                                                                                                                                            | 21 |        |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr | 22 | 8,231. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                               | 23 |        |

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

|                                                                                                                                                                 |                               |                                                          |                            |                                                              |                        |                                                          |                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|----------------------------------------------------------|-------------------------------|
| <b>24a</b> Do you have evidence to support the business/investment use claimed?                                                                                 |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No |                            | <b>24b</b> If "Yes," is the evidence written?                |                        | <input type="checkbox"/> Yes <input type="checkbox"/> No |                               |
| (a)<br>Type of property<br>(list vehicles first)                                                                                                                | (b)<br>Date placed in service | (c)<br>Business/investment use percentage                | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention                                 | (h)<br>Depreciation deduction |
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use |                               |                                                          |                            |                                                              |                        |                                                          | <b>25</b>                     |
| <b>26</b> Property used more than 50% in a qualified business use                                                                                               |                               |                                                          |                            |                                                              |                        |                                                          |                               |
|                                                                                                                                                                 |                               | %                                                        |                            |                                                              |                        |                                                          |                               |
|                                                                                                                                                                 |                               | %                                                        |                            |                                                              |                        |                                                          |                               |
|                                                                                                                                                                 |                               | %                                                        |                            |                                                              |                        |                                                          |                               |
| <b>27</b> Property used 50% or less in a qualified business use                                                                                                 |                               |                                                          |                            |                                                              |                        |                                                          |                               |
|                                                                                                                                                                 |                               | %                                                        |                            |                                                              | S/L                    |                                                          |                               |
|                                                                                                                                                                 |                               | %                                                        |                            |                                                              | S/L                    |                                                          |                               |
|                                                                                                                                                                 |                               | %                                                        |                            |                                                              | S/L                    |                                                          |                               |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1                                                                     |                               |                                                          |                            |                                                              |                        |                                                          | <b>28</b>                     |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1                                                                                  |                               |                                                          |                            |                                                              |                        |                                                          | <b>29</b>                     |

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|                                                                                                   |                |                |                |                |                |                |
|---------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                                                                   | (a)<br>Vehicle | (b)<br>Vehicle | (c)<br>Vehicle | (d)<br>Vehicle | (e)<br>Vehicle | (f)<br>Vehicle |
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) |                |                |                |                |                |                |
| <b>31</b> Total commuting miles driven during the year                                            |                |                |                |                |                |                |
| <b>32</b> Total other personal (noncommuting) miles driven                                        |                |                |                |                |                |                |
| <b>33</b> Total miles driven during the year<br>Add lines 30 through 32                           |                |                |                |                |                |                |
| <b>34</b> Was the vehicle available for personal use during off-duty hours?                       | Yes            | No             | Yes            | No             | Yes            | No             |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?               |                |                |                |                |                |                |
| <b>36</b> Is another vehicle available for personal use?                                          |                |                |                |                |                |                |

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

|                                                                                                                                                                                                                                   |     |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?                                                                                         | Yes | No |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?                                                                                                                                                          |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?                                                    |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?                                                                                                                                         |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

|                                                                                      |                                 |                           |                     |                                          |                                   |
|--------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| (a)<br>Description of costs                                                          | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
| <b>42</b> Amortization of costs that begins during your 2013 tax year                |                                 |                           |                     |                                          |                                   |
|                                                                                      |                                 |                           |                     |                                          |                                   |
| <b>43</b> Amortization of costs that began before your 2013 tax year                 |                                 |                           |                     |                                          | <b>43</b>                         |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report |                                 |                           |                     |                                          | <b>44</b>                         |

**Spirit of America**  
**FEIN: 20-1687786**

## **STATEMENT A**

### **Mission and Objectives**

Spirit of America's mission is to support the safety and success of Americans serving abroad by helping them assist local people, and by connecting them to the capabilities, resources and goodwill of the American people and private sector

### **What We Do**

In 2013 Spirit of America spent over \$200,000 for humanitarian, civic, and economic assistance in direct response to needs identified by American military and civilian personnel

**In Afghanistan** our field representatives continued to serve as key partners to US Special Operations Forces (SOF) working to improve security, governance, and development in some of the most challenging parts of the country – a critical task ahead of the transition. Spirit of America supported this work in three main areas

- **Governance** Spirit of America increased the capacity of district-level governance structures by providing computers, printers, cameras, and radio station equipment, funding shura meals to incentivize participation and dialogue, and supporting women's organizations' efforts to formalize their practices, amongst other support
- **Development** Spirit of America also supported small-scale development initiatives to improve the futures of local populations. Examples include vocational and agricultural training programs, school refurbishment, educational supplies, and water pumps
- **Security** We provided Afghan National and Local Police radios, binoculars, tourniquets, and other nonlethal equipment to help protect innocent civilians

In addition to those three specific areas, Spirit of America also provided humanitarian assistance to those Afghans who needed it most, funding items such as winter clothing, medical supplies, and emergency rations.

**In Mauritania** Spirit of America continued to collaborate with US personnel on a livestock health project focused on stabilizing vulnerable populations along the border with Mali. SoA conducted additional training programs for the local villagers previously set up as veterinarians in key underserved villages. We continued to see strong results from this program: radically improved livestock health, greater food security and enhanced economic opportunities, and stronger linkages between the remote communities and the Mauritanian government

**In Peru**, Spirit of America worked alongside US personnel on an agriculture project focused on providing subsistence farmers from a key community a viable alternative to growing coca. This led to a decrease in the drug trade locally, as well as better prospects for peace and stability in a long-troubled area.

In addition to these examples, Spirit of America provided assistance in support of the conflict prevention missions of US personnel in other parts of Africa, Central and South America, the Middle East and Southeast Asia

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545 1709

Department of the Treasury  
Internal Revenue Service

► File a separate application for each return.

► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

|                                                               |                                                                                          | Enter filer's identifying number        |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------|
| Type or print                                                 | Name of exempt organization or other filer, see instructions                             | Employer identification number (EIN) or |
|                                                               | SPRIT OF AMERICA WORLDWIDE                                                               | 20-1687786                              |
| File by the due date for filing your return. See instructions | Number, street, and room or suite no. If a P.O. box, see instructions                    | Social security number (SSN)            |
|                                                               | 12021 WILSHIRE BLVD., NO. 507                                                            |                                         |
|                                                               | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |                                         |
|                                                               | LOS ANGELES, CA 90025                                                                    |                                         |

Enter the Return code for the return that this application is for (file a separate application for each return)

01

| Application Is For                       | Return Code | Application Is For                | Return Code |
|------------------------------------------|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

PEGGY FINDLEY, SPIRIT OF AMERICA WO

- The books are in the care of ► 12021 WILSHIRE BLVD. SUITE 507 - LOS ANGELES, CA 90025
- Telephone No ► 310-230-5476 Fax No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
 ► ☒ calendar year **2013** or  
 ► ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return  
☐ Change in accounting period

|                                                                                                                                                                                        |    |    |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                   | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.       | 3c | \$ | 0. |

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.