

Form **990**

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

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning

and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

SPIRIT OF AMERICA WORLDWIDE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

3033 WILSON BLVD., SUITE 700

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

ARLINGTON, VA 22201

F Name and address of principal officer: **JAMES HAKE**

3033 WILSON BLVD., STE 700, ARLINGTON, VA 2

D Employer identification number

20-1687786

E Telephone number

571-970-1370

G Gross receipts \$ **7,573,272.**

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.SPIRITOFAMERICA.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **2004** **M** State of legal domicile: **CA**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SUPPORT SAFETY & SUCCESS OF AMERICANS SERVING ABROAD, LOCAL PEOPLE & PARTNERS THEY SEEK TO HELP.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	25
	6 Total number of volunteers (estimate if necessary)	6	0
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
b Net unrelated business taxable income from Form 990-T, line 38		7b	1,250.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,490,441.	5,077,862.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,178.	16,250.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	-45.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,528,619.	5,094,067.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	1,089,930.	1,338,874.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,427,298.	2,021,490.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 370,532.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,108,873.	1,004,468.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,626,101.	4,364,832.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	902,518.	729,235.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	6,574,030.	7,289,082.
	22 Net assets or fund balances. Subtract line 21 from line 20	228,508.	193,725.
		6,345,522.	7,095,357.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	JAMES HAKE, CEO Type or print name and title	OCT 10, 2019
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	NAZ AFSHAR	10-07-2019
	Firm's name ▶ GURSEY SCHNEIDER LLP	Check <input type="checkbox"/> if self-employed PTIN P00441843
	Firm's address ▶ 1888 CENTURY PARK EAST, SUITE 900 LOS ANGELES, CA 90067-1735	Firm's EIN ▶ 95-3309779
		Phone no. 310-552-0960

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

Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

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.

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 \$ **3,435,596.** including grants of \$ **1,338,874.**) (Revenue \$)
IN 2018, SPIRIT OF AMERICA EXECUTED 201 PROJECTS IN 45 COUNTRIES. SPIRIT OF AMERICA FOCUSED ON THESE PRIORITY AREAS BASED UPON THE ASSESSMENTS AND GUIDANCE OF SENIOR US GOVERNMENT MILITARY AND CIVILIAN LEADERSHIP. SPIRIT OF AMERICA'S ALL-VETERAN FIELD TEAM DEVELOPED AND EXECUTED SPECIFIC INITIATIVES IN RESPONSE TO CRITICAL LOCAL NEEDS IDENTIFIED BY DEPLOYED US PERSONNEL TO SUPPORT THEIR MISSIONS IN THOSE LOCATIONS.

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 **3,435,596.**

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)? <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 Section 501(c)(3) organizations. 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? <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?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 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? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
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? If "Yes," complete Schedule L, Part I		X
26 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? If "Yes," complete Schedule L, Part II		X
27 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? If "Yes," complete Schedule L, Part III		X
28 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):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c 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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations?		X
If "Yes," complete Schedule N, Part I		
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 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		
b 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	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	25	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	X	
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: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
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	Organizations that may receive deductible contributions under section 170(c).		
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	7d	
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	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note. 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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, 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
1a Enter the number of voting members of the governing body at the end of the tax year 1a 6		
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.		
b Enter the number of voting members included in line 1a, above, who are independent 1b 5		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a 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? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b		X
9 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 9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
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? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c		X
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
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? 16b		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A 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, address, and telephone number of the person who possesses the organization's books and records ►
DORI O'DONNELL, SPIRIT OF AMERICA WORLDWIDE - 703-829-7450
3033 WILSON BLVD, SUITE 700, ARLINGTON, VA 22201

11

[illegible]

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	6
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Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

Form **990** (2018)

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	5,077,862.				
	g	Noncash contributions included in lines 1a-1f: \$		299,191.				
	h	Total. Add lines 1a-1f		5,077,862.				
Program Service Revenue				Business Code				
	2 a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		21,233.			21,233.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real (ii) Personal					
	b	Less: rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
	b	Less: cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss)		-4,983.			-4,983.	
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
	b	Less: direct expenses	b					
	c	Net income or (loss) from fundraising events						
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
	b	Less: direct expenses	b					
	c	Net income or (loss) from gaming activities						
	10 a	Gross sales of inventory, less returns and allowances	a					
	b	Less: cost of goods sold	b					
	c	Net income or (loss) from sales of inventory						
	Miscellaneous Revenue				Business Code			
	11 a	LOSS ON CURRENCY TRANSACTIONS	900099	-45.			-45.	
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		-45.					
12	Total revenue. See instructions		5,094,067.	0.	0.	16,205.		

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	1,338,874.	1,338,874.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	248,150.	168,742.	54,593.	24,815.
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	1,433,581.	974,835.	315,388.	143,358.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	207,047.	140,792.	45,550.	20,705.
10 Payroll taxes	132,712.	90,244.	29,197.	13,271.
11 Fees for services (non-employees):				
a Management				
b Legal	14,710.	13,085.	1,625.	
c Accounting	32,450.		32,450.	
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.)	48,263.	21,617.	6,994.	19,652.
12 Advertising and promotion				
13 Office expenses	125,660.	74,028.	27,896.	23,736.
14 Information technology	60,387.	33,023.	10,293.	17,071.
15 Royalties				
16 Occupancy	89,150.	60,622.	19,613.	8,915.
17 Travel	514,270.	431,650.	4,369.	78,251.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	59,049.	30,894.	8,441.	19,714.
23 Insurance	36,321.	33,361.	2,035.	925.
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 PROGRAM EQUIPMENT	23,022.	23,022.	0.	0.
b BUSINESS TAXES & LICENS	1,186.	807.	260.	119.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,364,832.	3,435,596.	558,704.	370,532.
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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	472,817.	1	1,827,187.
	2 Savings and temporary cash investments	642,625.	2	1,256,307.
	3 Pledges and grants receivable, net	4,235,068.	3	3,922,768.
	4 Accounts receivable, net	719.	4	3,281.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	50,666.	9	46,570.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 95,004.		
	b Less: accumulated depreciation	10b 45,169.	10c	49,835.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	1,096,735.	12	104,436.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	51,452.	14	78,698.
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,574,030.	16	7,289,082.	
Liabilities	17 Accounts payable and accrued expenses	44,758.	17	89,116.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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	183,750.	25	104,609.
	26 Total liabilities. Add lines 17 through 25	228,508.	26	193,725.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,893,768.	27	2,837,325.
	28 Temporarily restricted net assets	4,351,754.	28	4,158,032.
	29 Permanently restricted net assets	100,000.	29	100,000.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	6,345,522.	33	7,095,357.
	34 Total liabilities and net assets/fund balances	6,574,030.	34	7,289,082.

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	5,094,067.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,364,832.
3	Revenue less expenses. Subtract line 2 from line 1	3	729,235.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,345,522.
5	Net unrealized gains (losses) on investments	5	-8,823.
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	29,423.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,095,357.

Part XII Financial Statements and Reporting

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

☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
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:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
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:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	X	
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?		X
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		

Form 990 (2018)

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018
Open to Public
Inspection

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number
20-1687786

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SPIRIT OF AMERICA, FOUNDED IN 2003, IS A 501C3 TAX-EXEMPT PUBLIC CHARITY. WE APPLY OUR RESOURCES AT THE INTERSECTION OF SECURITY, HUMAN NEED, AND US NATIONAL INTEREST. THIS SUPPORT MAKES OUR DEPLOYED PERSONNEL SAFER AND MORE SUCCESSFUL IN THEIR MISSIONS AND HELPS LOCAL PEOPLE BY IMPROVING SECURITY AND STABILITY AROUND THE WORLD. AT THE SAME TIME, WE PROVIDE AMERICANS AN OPPORTUNITY TO CONNECT WITH AND SUPPORT THE WORK OF THOSE WHO SERVE ABROAD, A CONNECTION THAT LEADS TO A MORE WELL-INFORMED PUBLIC AND MORE EFFECTIVE US ENGAGEMENT IN THE WORLD.

THE EFFORTS FOCUSED ON PRIORITIES CRITICAL TO US NATIONAL SECURITY INTERESTS IN FIVE MAIN REGIONS:

1. THE MIDDLE EAST: COUNTERING ISIL/VIOLENT EXTREMISM THROUGH THE PROVISION OF TARGETED HUMANITARIAN ASSISTANCE TO VULNERABLE COMMUNITIES AND INITIATIVES DESIGNED TO BUILD THE CAPACITY OF HOST NATION PARTNERS.

2. THE SAHEL AND HORN OF AFRICA: COUNTERING VIOLENT EXTREMISM THROUGH THE PROVISION OF TARGETED HUMANITARIAN ASSISTANCE TO VULNERABLE COMMUNITIES AND INITIATIVES DESIGNED TO BUILD THE CAPACITY OF HOST NATION PARTNERS.

3. EASTERN EUROPE: COUNTERING TRANSNATIONAL CRIMINAL ACTORS AND RUSSIAN INFLUENCE THROUGH COMMUNITY ENGAGEMENT/OUTREACH EFFORTS AND PARTNER CAPACITY-BUILDING INITIATIVES.

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number
20-1687786

4. SOUTHEAST ASIA: COUNTERING TERRORISM AND VIOLENT EXTREMISM THROUGH THE PROVISION OF TARGETED HUMANITARIAN ASSISTANCE TO VULNERABLE COMMUNITIES AND INITIATIVES DESIGNED TO BUILD THE CAPACITY OF HOST NATION PARTNERS.

5. LATIN AMERICA: COUNTERING TRANSNATIONAL CRIMINAL ORGANIZATIONS AND DRUG TRAFFICKING ORGANIZATIONS THROUGH COMMUNITY ENGAGEMENT/OUTREACH EFFORTS AND PARTNER CAPACITY-BUILDING INITIATIVES.

FORM 990, PART VI, SECTION A, LINE 8B:

IN 2018 THE ORGANIZATION DID NOT HAVE COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

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

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:

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,AR,CT,DC,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,ME,CO,ND,NV

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

ALL PERTINENT DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number
20-1687786

ORGANIZATION'S WEBSITE, AN INTERNET SEARCH, OR UPON REQUEST BY INTERESTED PARTIES.

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

BOOK/TAX DIFFERENCE - DEPRECIATION

29,423.

FORM 990 PAGE 12 PART XII LINE 2C

SPIRIT OF AMERICA HAD THE AUDIT COMMITTEE IN 2018.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018
Open to Public
Inspection

Name of the organization

SPRIT 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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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" on 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 a 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 Revenue included on 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 exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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" on 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on 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	100,000.	100,000.	90,717.		
b Contributions			9,283.		
c Net investment earnings, gains, and losses	2,632.	2,157.	1,881.	-7,427.	
d Grants or scholarships					
e Other expenditures for facilities and programs	2,632.	2,157.	1,881.	1,545.	
f Administrative expenses				311.	
g End of year balance	100,000.	100,000.	100,000.	90,717.	

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 on 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)		X
3a(ii)		X
3b		

b If "Yes" on line 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" on 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				0.
c Leasehold improvements		6,755.	357.	6,398.
d Equipment		68,983.	38,522.	30,461.
e Other		19,266.	6,290.	12,976.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				49,835.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on 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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on 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) CREDIT CARD PAYABLE	7,588.
(3) ACCRUED PAYROLL	52,623.
(4) ACCRUED 403B EMPLOYER RELATED	8,974.
(5) ACCRUED PAYROLL TAXES	25,743.
(6) ACCRUED RENT	5,112.
(7) MISCELLANEOUS OTHER LIABILITIES	4,569.
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	104,609.

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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	5,377,113.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-8,823.
b	Donated services and use of facilities	2b	291,870.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	283,047.
3	Subtract line 2e from line 1	3	5,094,066.
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	5,094,066.

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

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

1	Total expenses and losses per audited financial statements	1	4,627,278.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	291,870.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	291,870.
3	Subtract line 2e from line 1	3	4,335,408.
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	29,424.
c	Add lines 4a and 4b	4c	29,424.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,364,832.

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 V, LINE 4:

THE "DEED OF GIFT" STATE THAT THE ORGANIZATION IS TO RECEIVE THE
INVESTMENT INCOME FOR GENERAL CORPORATE PURPOSES.

PART X, LINE 2:

MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ENTITY AND HAS
CONCLUDED THAT AS OF DECEMBER 31, 2018, THERE WERE NO UNCERTAIN TAX
POSITIONS TAKEN OR EXPECTED TO BE TAKEN. ACCORDINGLY, NO INTEREST OR
PENALTIES RELATED TO UNCERTAIN TAX POSITIONS WERE ACCRUED IN THE
ACCOMPANYING FINANCIAL STATEMENTS. THE ENTITY IS SUBJECT TO AUDITS BY
TAXING JURISDICTIONS, HOWEVER, NO AUDITS FOR ANY TAX PERIODS ARE CURRENTLY
IN PROGRESS.

Part XIII Supplemental Information *(continued)*

MANAGEMENT BELIEVES THAT THE ENTITY IS NO LONGER SUBJECT TO INCOME TAX
EXAMINATIONS FOR YEARS ENDED ON OR PRIOR TO DECEMBER 31, 2010 UNDER
FEDERAL AND CALIFORNIA TAX JURISDICTIONS.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BOOK/TAX DIFFERENCE - DEPRECIATION

29,424.

**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.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018Open to Public
Inspection

Name of the organization

Employer identification number

SPIRIT OF AMERICA WORLDWIDE

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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	BOOKS, SCHOOL DESKS AND SUPPLIES, METAL DETECTORS, PROTECTIVE EQUIPMENT, FACILITIES	402,120.
SOUTH ASIA	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	MEDICAL SUPPLIES, CPR TRAINING MATERIALS, METAL DETECTORS, PROTECTIVE EQUIPMENT.	18,674.
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	BOOKS FOR ENGLISH EDUCATION, SCHOOL DESKS, SCHOOL UNIFORMS AND SUPPLIES, VENUE AND	624,083.
SOUTH AMERICA	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	SCHOOL DESKS & SUPPLIES, FIRST AID KITS, NAVIGATION AIDS, BLANKETS, LAPTOPS.	37,996.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	DENTAL EQUIPMENT, BACKPACKS AND SCHOOL SUPPLIES, SPORTS EQUIPMENT, SCHOOL	76,543.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	DAIRY FARM EQUIPMENT, LAPTOPS, FIRST AID KITS, COMMUNICATIONS AIDS, LITTERS, MEDICAL	79,505.
EUROPE	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	ELECTRONICS FOR SPECIAL NEEDS CHILDREN, BOXING GYM AND RENOVATION, VIDEO CAMERA AND	26,161.
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES FOR HUMANITARIAN AID.	WINTER BOOTS, CLOTHING, AND GEAR, RENT AND STAFF FOR AMERICAN SPACE FACILITY, STUDENT STEM	72,607.
3 a Subtotal	0	0			1,337,689.
b Total from continuation sheets to Part I	0	0			1,185.
c Totals (add lines 3a and 3b)	0	0			1,338,874.

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

Schedule F (Form 990) 2018

SEE PART V FOR COLUMN (E) DESCRIPTIONS

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	PROGRAM SERVICES TO SUPPORT US TROOPS.	TOURNQUETS.	1,185.
Totals					1,185.

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 noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
BOOKS, SCHOOL DESKS AND SUPPLIES, METAL DETECTORS, PROTECTIVE EQUIPMENT, FACILITIES CONSTRUCTION, MEDICAL SUPPLIES, CPR TRAINING MATERIALS, METAL DETECTORS, PROTECTIVE EQUIPMENT.	SUB-SAHARAN AFRICA	584,041	0.		402,120.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
BOOKS FOR ENGLISH EDUCATION, SCHOOL DESKS, SCHOOL UNIFORMS AND SUPPLIES, VENUE AND SPEAKERS FOR AMMAN FORUM,	SOUTH ASIA	5,937	0.		18,674.	TANGIBLE GOODS AND ASSISTANCE FOR NEEDY PEOPLE.	FAIR MARKET VALUE
SCHOOL DESKS & SUPPLIES, FIRST AID KITS, NAVIGATION AIDS, BLANKETS, LAPTOPS.	MIDDLE EAST AND NORTH AFRICA	412,730	0.		624,083.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
DENTAL EQUIPMENT, BACKPACKS AND SCHOOL SUPPLIES, SPORTS EQUIPMENT, SCHOOL RENOVATION, MEDICAL SUPPLIES.	SOUTH AMERICA	28,732	0.		37,996.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
DAIRY FARM EQUIPMENT, LAPTOPS, FIRST AID KITS, COMMUNICATIONS AIDS, LITTERS, MEDICAL SUPPLIES, LIFE GUARD ELECTRONICS FOR SPECIAL NEEDS	CENTRAL AMERICA AND THE CARIBBEAN	14,406	0.		76,543.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
CHILDREN, BOXING GYM AND RENOVATION, VIDEO CAMERA AND SUPPLIES, MEDICAL SUPPLIES,	EAST ASIA AND THE PACIFIC	1,906	0.		79,505.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
WINTER BOOTS, CLOTHING, AND GEAR, RENT AND STAFF FOR AMERICAN SPACE FACILITY, STUDENT STEM COMPETITION,	EUROPE	98,061	0.		26,161.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
	RUSSIA AND NEIGHBORING STATES	101,068	0.		72,607.	TANGIBLE GOODS AND SUPPLIES FOR NEEDY PEOPLE.	FAIR MARKET VALUE
TOURNIQUETS.	NORTH AMERICA	1,500	0.		1,185.	TACTICAL GEAR FOR US TROOPS IN MEXICO	FAIR MARKET VALUE

SEE PART V FOR COLUMN (A) DESCRIPTIONS

Schedule F (Form 990) 2018

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 separately 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; don't file with Form 990) ☐ 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990) ☐ Yes ☒ No

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. See instructions.

PART I, LINE 2:

ACCOUNTABILITY IS A CRITICAL COMPONENT OF SPIRIT OF AMERICA'S FIELD OPERATIONS. PRIOR TO INITIATING ANY PROJECT, CONTROLS ARE PUT IN PLACE TO ENSURE THE ORGANIZATION'S FUNDS WILL BE USED FOR THE INTENDED PURPOSE. SOA DRAFTS AGREEMENTS/CONTRACTS OUTLINING THE NATURE OF THE PROPOSED RELATIONSHIPS AND OBTAINING DETAILED INVOICES FROM ANY VENDORS OR OTHER IMPLEMENTERS INVOLVED IN THE PROJECT.

METHODS OF MONITORING AND EVALUATION ARE ALSO CLEARLY ESTABLISHED PRIOR TO EMBARKING ON ANY INITIATIVES. IN MOST CASES, FINAL ASSESSMENTS OF THE PRODUCTS DELIVERED/SERVICES RENDERED/WORK COMPLETED IS CONDUCTED BY EITHER THE SOA REPRESENTATIVE OR THE US GOVERNMENT PERSONNEL (EITHER DEPARTMENT OF DEFENSE OR DEPARTMENT OF STATE) WITH WHOM SOA WORKS. IN INSTANCES WHERE THE SOA REPRESENTATIVE IS NOT PHYSICALLY PRESENT AT THE COMPLETION OF THE PROJECT, DETAILED DOCUMENTATION - PHOTOS, STATEMENTS, AND OTHER EVIDENCE - IS REQUESTED.

PART I, LINE 3, COLUMN (E):

REGION: SUB-SAHARAN AFRICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: BOOKS, SCHOOL DESKS AND SUPPLIES, METAL DETECTORS, PROTECTIVE EQUIPMENT, FACILITIES CONSTRUCTION, VETERINARIAN SALARIES AND SUPPORT, MOSQUITO NETS, FOOD.

REGION: MIDDLE EAST AND NORTH AFRICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: BOOKS FOR ENGLISH EDUCATION, SCHOOL DESKS, SCHOOL UNIFORMS AND SUPPLIES, VENUE AND SPEAKERS FOR AMMAN FORUM, CONFERENCE CATERING, LIFESTRAW WATER FILTERS, MEDIC BAGS, HOSPITAL

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. See instructions.

BEDS, FOOD AID.

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(E) SPECIFIC TYPES OF SERVICES IN REGION: DENTAL EQUIPMENT, BACKPACKS AND SCHOOL SUPPLIES, SPORTS EQUIPMENT, SCHOOL RENOVATION, MEDICAL SUPPLIES.

REGION: EAST ASIA AND THE PACIFIC

(E) SPECIFIC TYPES OF SERVICES IN REGION: DAIRY FARM EQUIPMENT, LAPTOPS, FIRST AID KITS, COMMUNICATIONS AIDS, LITTERS, MEDICAL SUPPLIES, LIFEGUARD TRAINING SUPPORT.

REGION: EUROPE

(E) SPECIFIC TYPES OF SERVICES IN REGION: ELECTRONICS FOR SPECIAL NEEDS CHILDREN, BOXING GYM AND RENOVATION, VIDEO CAMERA AND SUPPLIES, MEDICAL SUPPLIES, SCHOOL SUPPLIES.

REGION: RUSSIA AND NEIGHBORING STATES

(E) SPECIFIC TYPES OF SERVICES IN REGION: WINTER BOOTS, CLOTHING, AND GEAR, RENT AND STAFF FOR AMERICAN SPACE FACILITY, STUDENT STEM COMPETITION, BASEMENT RENOVATION.

PART III, COLUMN (A):

REGION: SUB-SAHARAN AFRICA

(A) TYPE OF GRANT OR ASSISTANCE: BOOKS, SCHOOL DESKS AND SUPPLIES, METAL DETECTORS, PROTECTIVE EQUIPMENT, FACILITIES CONSTRUCTION, VETERINARIAN SALARIES AND SUPPORT, MOSQUITO NETS, FOOD.

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. See instructions.

REGION: MIDDLE EAST AND NORTH AFRICA

(A) TYPE OF GRANT OR ASSISTANCE: BOOKS FOR ENGLISH EDUCATION, SCHOOL DESKS, SCHOOL UNIFORMS AND SUPPLIES, VENUE AND SPEAKERS FOR AMMAN FORUM, CONFERENCE CATERING, LIFESTRAW WATER FILTERS, MEDIC BAGS, HOSPITAL BEDS, FOOD AID.

REGION: EAST ASIA AND THE PACIFIC

(A) TYPE OF GRANT OR ASSISTANCE: DAIRY FARM EQUIPMENT, LAPTOPS, FIRST AID KITS, COMMUNICATIONS AIDS, LITTERS, MEDICAL SUPPLIES, LIFEGUARD TRAINING SUPPORT.

REGION: EUROPE

(A) TYPE OF GRANT OR ASSISTANCE: ELECTRONICS FOR SPECIAL NEEDS CHILDREN, BOXING GYM AND RENOVATION, VIDEO CAMERA AND SUPPLIES, MEDICAL SUPPLIES, SCHOOL SUPPLIES.

REGION: RUSSIA AND NEIGHBORING STATES

(A) TYPE OF GRANT OR ASSISTANCE: WINTER BOOTS, CLOTHING, AND GEAR, RENT AND STAFF FOR AMERICAN SPACE FACILITY, STUDENT STEM COMPETITION, BASEMENT RENOVATION.

PART III, COL (C):

THE ESTIMATED NUMBER OF RECIPIENTS BENEFITING FROM SPIRIT OF AMERICA'S SUPPORT WAS BASED ON THE NUMBER OF TANGIBLE GOODS, AND/OR TRAINING AND SERVICES PROVIDED.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

SPIRIT OF AMERICA WORLDWIDE

Employer identification number
20-1687786

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☐ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

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

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2018

Part III	Supplemental Information
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public
Inspection

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

SPRIT OF AMERICA WORLDWIDE

Employer identification number

20-1687786

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining 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	1	4,136.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (BOOKS, SCHOOL)	X	19,222	267,923.	FAIR MARKET VALUE
26 Other ► (METAL DETECTO)	X	49	27,132.	FAIR MARKET VALUE
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 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

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

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard 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 didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2018

Part II

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.

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2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & FIXTURES														
3	4 OFFICE CHAIRS	11/26/13	200DB	7.00		MC17	1,789.			895.	894.	670.		78.	748.
19	FURNITURE FOR HQ-E	09/19/16	200DB	5.00		HY17	7,808.			3,904.	3,904.	2,030.		750.	2,780.
25	CONFERENCE TABLE	08/25/17	200DB	5.00		MC17	2,319.			1,160.	1,159.	174.		394.	568.
32	OFFICE FURNITURE	09/26/18	200DB	5.00		HY19B	7,350.			7,350.				7,350.	
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						19,266.			13,309.	5,957.	2,874.		8,572.	4,096.
	MACHINERY & EQUIPMENT														
1	APPLE MONITOR	08/12/10	200DB	5.00		MC17	741.				741.	741.		0.	741.
2	OFFICE EQUIPMENT	10/25/12	200DB	5.00		MC17	2,195.			1,098.	1,097.	1,097.		0.	1,097.
4	MACBOOK - LAPTOP	10/18/14	200DB	5.00		MC17	1,910.			955.	955.	760.		104.	864.
5	SONY VIDEO CAMERA	11/27/14	200DB	5.00		MC17	1,967.			984.	983.	781.		108.	889.
6	HP LAPTOP	07/16/15	200DB	3.00		HY17	1,362.			681.	681.	631.		50.	681.
7	MACBOOK - LAPTOP	12/21/15	200DB	3.00		HY17	1,644.			822.	822.	761.		61.	822.
8	MACBOOK - LAPTOP	01/09/15	200DB	3.00		HY17	1,855.			928.	927.	858.		69.	927.
9	MACBOOK - LAPTOP	01/09/15	200DB	3.00		HY17	5,565.			2,783.	2,782.	2,576.		206.	2,782.
10	MACBOOK - LAPTOP	08/13/15	200DB	3.00		HY17	1,397.			699.	698.	646.		52.	698.
13	MACBOOK PRO 13"	01/02/16	200DB	3.00		HY17	1,644.			822.	822.	639.		122.	761.
14	MACBOOK PRO 13"	03/13/16	200DB	3.00		HY17	2,549.			1,275.	1,274.	991.		189.	1,180.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
15	MACBOOK PRO 13"	03/19/16	200DE	3.00	HY17	2,110.			1,055.	1,055.	821.		156.	977.
16	MACBOOK PRO 13"	07/21/16	200DE	3.00	HY17	1,546.			773.	773.	602.		114.	716.
17	MACBOOK PRO 13"	05/20/16	200DE	3.00	HY17	1,894.			947.	947.	737.		140.	877.
18	MACBOOK PRO 13"	06/14/16	200DE	3.00	HY17	1,849.			925.	924.	719.		137.	856.
20	MACBOOK PRO 13"	06/09/17	200DE	3.00	MQ17	1,854.			927.	927.	386.		361.	747.
21	MACBOOK PRO 13"	11/30/17	200DE	3.00	MQ17	1,943.			1,943.				0.	
22	MACBOOK PRO	11/30/17	200DE	3.00	MQ17	1,525.			1,525.				0.	
23	MACBOOK PRO	11/30/17	200DE	3.00	MQ17	1,525.			1,525.				0.	
24	MACBOOK PRO	11/21/17	200DE	3.00	MQ17	1,589.			1,589.				0.	
26	COLOR LASERPRINTER	05/10/17	200DE	3.00	MQ17	1,605.			803.	802.	334.		312.	646.
27	MACBOOK AIR 13"	01/29/17	200DE	3.00	MQ17	964.			482.	482.	281.		134.	415.
29	IPHONE	01/04/18	200DE	3.00	HY19A	1,386.			1,386.				1,386.	
30	MACBOOK PRO	01/22/18	200DE	3.00	HY19A	2,590.			2,590.				2,590.	
31	MACBOOK PRO	01/25/18	200DE	3.00	HY19A	2,590.			2,590.				2,590.	
33	DELL NOTEBOOKS. QUANTITY - 3	06/01/18	200DE	3.00	HY19A	5,653.			5,653.				5,653.	
34	MACBOOK AIR 13"	09/01/18	200DE	3.00	HY19A	3,138.			3,138.				3,138.	
35	MACBOOK PRO	12/01/18	200DE	3.00	HY19A	3,477.			3,477.				3,477.	
37	MACBOOK PRO	01/10/18	200DE	3.00	HY19A	1,294.			1,294.				1,294.	

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3203683.	2473324.	5542587.	4490441.	5369732.	21079767.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3203683.	2473324.	5542587.	4490441.	5369732.	21079767.
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)						
6 Public support. Subtract line 5 from line 4.						9155383.
Section B. Total Support						11924384.

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	3203683.	2473324.	5542587.	4490441.	5369732.	21079767.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	557.	5,811.	5,017.	37,365.	21,233.	69,983.
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 VI.)						
11 Total support. Add lines 7 through 10						21149750.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	56.38	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	49.58	%
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2017. 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 stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. 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 10 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. 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 stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. 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 - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
Section B. Type I Supporting Organizations		

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
Section C. Type II Supporting Organizations		

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
Section D. All Type III Supporting Organizations		

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
Section E. Type III Functionally Integrated Supporting Organizations		

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
- 2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount

		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)**Section D - Distributions**

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Part VI

Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PUBLIC COPY

EXTENDED TO NOVEMBER 15, 2019
Exempt Organization Business Income Tax Return
 (and proxy tax under section 6033(e))

OMB No. 1545-0087

2018Open to Public Inspection for
501(c)(3) Organizations OnlyDepartment of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A ☐ Check box if
address changedB Exempt under section
☒ 501(c)(3) _____☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a)C Book value of all assets
at end of year _____Print
or
TypeName of organization (☐ Check box if name changed and see instructions.)**SPIRIT OF AMERICA WORLDWIDE**

Number, street, and room or suite no. If a P.O. box, see instructions.

3033 WILSON BLVD., SUITE 700

City or town, state or province, country, and ZIP or foreign postal code

ARLINGTON, VA 22201

F Group exemption number (See instructions.) ▶ _____

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trustD Employer identification number
(Employees' trust, see
instructions.)**20-1687786**E Unrelated business activity code
(See instructions.)**900099**

H Enter the number of the organization's unrelated trades or businesses. ▶ _____

trade or business here ▶ **TAXABLE FRINGE BENEFITS - PARKING**. Describe the only (or first) unrelated
business, then complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade orI During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☐ No
If "Yes," enter the name and identifying number of the parent corporation. ▶ _____J The books are in care of ▶ **DORI O'DONNELL, SPIRIT OF AMERICA** Telephone number ▶ **703-829-7450****Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule) STATEMENT 1	12	2,250.	2,250.
13 Total. Combine lines 3 through 12	13	2,250.	2,250.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	22b	
24 Contributions to deferred compensation plans	23	
25 Employee benefit programs	24	
26 Excess exempt expenses (Schedule I)	25	
27 Excess readership costs (Schedule J)	26	
28 Other deductions (attach schedule)	27	
29 Total deductions. Add lines 14 through 28	28	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	0.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	2,250.
32 Unrelated business taxable income. Subtract line 31 from line 30	31	
	32	2,250.

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	2,250.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	2,250.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	1,250.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	263.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	263.

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	263.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	263.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	50g	
51	Total payments. Add lines 50a through 50g	51	
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	263.
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	55	

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

CEO

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

NAZ AFSHAR

P00441843

Firm's name ▶ GURSEY | SCHNEIDER LLP

Firm's EIN ▶ 95-3309779

1888 CENTURY PARK EAST, SUITE 900

Firm's address ▶ LOS ANGELES, CA 90067-1735

Phone no. 310-552-0960

FORM 990-T	OTHER INCOME	STATEMENT 1
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DESCRIPTION	AMOUNT
EMPLOYEES PARKING- DISALLOWANCE FRINGE BENEFIT -SEC 512(A)(7)	2,250.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	2,250.

FORM 990-T	INTEREST AND PENALTIES	STATEMENT 2
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TAX FROM FORM 990-T, PART IV	263.
LATE PAYMENT INTEREST	7.
LATE PAYMENT PENALTY	8.
TOTAL AMOUNT DUE	278.

FORM 990-T	LATE PAYMENT INTEREST	STATEMENT 3
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DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	05/15/19	263.	263.	.0600	46	2.
INTEREST RATE CHANGE	06/30/19	0.	265.	.0500	138	5.
DATE FILED	11/15/19		270.			
TOTAL LATE PAYMENT INTEREST						7.

FORM 990-T	LATE PAYMENT PENALTY	STATEMENT 4
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DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	05/15/19	263.	263.	6	8.
DATE FILED	11/15/19		263.		
TOTAL LATE PAYMENT PENALTY					8.

Form **4562**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property)

990

OMB No. 1545-0172

2018Attachment
Sequence No. 179

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

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	1,000,000.
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	2,500,000.
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 2017 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	41,855.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	3,537.
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 2018 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						
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 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 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	45,392.
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 aircraft, 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.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No									24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use									25	
26 Property used more than 50% in a qualified business use:										
		%								
		%								
		%								
27 Property used 50% or less in a qualified business use:										
		%				S/L -				
		%				S/L -				
		%				S/L -				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29	

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.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 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 aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year:					
SOFTWARE		40,902.		180M	
43 Amortization of costs that began before your 2018 tax year					
					43 13,657.
44 Total. Add amounts in column (f). See the instructions for where to report					44 13,657.

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - SPIRIT OF AMERICA WORLDWIDE

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & FIXTURES											
34	OFFICE CHAIRS	112613200DB	7.00	17		1,789.		895.	894.	670.		78.
19	FURNITURE FOR HQ-E	091916200DB	5.00	17		7,808.		3,904.	3,904.	2,030.		750.
25	CONFERENCE TABLE	082517200DB	5.00	17		2,319.		1,160.	1,159.	174.		394.
32	OFFICE FURNITURE	092618200DB	5.00	19B		7,350.		7,350.				7,350.
	* 990 PAGE 10 TOTAL											
	FURNITURE & FIXTURE					19,266.		13,309.	5,957.	2,874.		8,572.
	MACHINERY & EQUIPMENT											
1	APPLE MONITOR	081210200DB	5.00	17		741.			741.	741.		0.
2	OFFICE EQUIPMENT	102512200DB	5.00	17		2,195.		1,098.	1,097.	1,097.		0.
4	MACBOOK - LAPTOP	101814200DB	5.00	17		1,910.		955.	955.	760.		104.
5	SONY VIDEO CAMERA	112714200DB	5.00	17		1,967.		984.	983.	781.		108.
6	HP LAPTOP	071615200DB	3.00	17		1,362.		681.	681.	631.		50.
7	MACBOOK - LAPTOP	122115200DB	3.00	17		1,644.		822.	822.	761.		61.
8	MACBOOK - LAPTOP	010915200DB	3.00	17		1,855.		928.	927.	858.		69.
9	MACBOOK - LAPTOP	010915200DB	3.00	17		5,565.		2,783.	2,782.	2,576.		206.
10	MACBOOK - LAPTOP	081315200DB	3.00	17		1,397.		699.	698.	646.		52.
13	MACBOOK PRO 13"	010216200DB	3.00	17		1,644.		822.	822.	639.		122.
14	MACBOOK PRO 13"	031316200DB	3.00	17		2,549.		1,275.	1,274.	991.		189.

828102 04-01-18

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - SPIRIT OF AMERICA WORLDWIDE

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
15	MACBOOK PRO 13"	031916	200DB3.00	17		2,110.		1,055.	1,055.	821.		156.
16	MACBOOK PRO 13"	072116	200DB3.00	17		1,546.		773.	773.	602.		114.
17	MACBOOK PRO 13"	052016	200DB3.00	17		1,894.		947.	947.	737.		140.
18	MACBOOK PRO 13"	061416	200DB3.00	17		1,849.		925.	924.	719.		137.
20	MACBOOK PRO 13"	060917	200DB3.00	17		1,854.		927.	927.	386.		361.
21	MACBOOK PRO 13"	113017	200DB3.00	17		1,943.		1,943.				0.
22	MACBOOK PRO	113017	200DB3.00	17		1,525.		1,525.				0.
23	MACBOOK PRO	113017	200DB3.00	17		1,525.		1,525.				0.
24	MACBOOK PRO	112117	200DB3.00	17		1,589.		1,589.				0.
26	COLOR LASERPRINTER	051017	200DB3.00	17		1,605.		803.	802.	334.		312.
27	MACBOOK AIR 13"	012917	200DB3.00	17		964.		482.	482.	281.		134.
29	IPHONE	010418	200DB3.00	19A		1,386.		1,386.				1,386.
30	MACBOOK PRO	012218	200DB3.00	19A		2,590.		2,590.				2,590.
31	MACBOOK PRO	012518	200DB3.00	19A		2,590.		2,590.				2,590.
33	DELL NOTEBOOKS. QUANTITY - 3	060118	200DB3.00	19A		5,653.		5,653.				5,653.
34	MACBOOK AIR 13"	090118	200DB3.00	19A		3,138.		3,138.				3,138.
35	MACBOOK PRO	120118	200DB3.00	19A		3,477.		3,477.				3,477.
37	MACBOOK PRO	011018	200DB3.00	19A		1,294.		1,294.				1,294.

828102 04-01-18

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - SPIRIT OF AMERICA WORLDWIDE

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
38	SATELLITE PHONE	090118200DB3.00	19A			1,319.		1,319.				1,319.
39	MACBOOK PRO	090118200DB3.00	19A			2,590.		2,590.				2,590.
40	MACBOOK PRO 12.0	120118200DB3.00	19A			1,861.		1,861.				1,861.
41	MACBOOK PRO 12.0	120118200DB3.00	19A			1,852.		1,852.				1,852.
	* 990 PAGE 10 TOTAL					51,291.		51,291.	17,692.	14,361.		30,065.
	MACHINERY & EQUIPME											
	OTHER											
	DOMAIN											
11	NAME-SPIRITOFAMERIC	011816NC	180M			7,067.		7,067.				0.
	WEBSITE - CLASSY											
12	AND SALESFORCE 6828	040116	60M	43		68,285.		68,285.		23,900.		13,657.
	LEASEHOLD											
28	IMPROVEMENTS - CARD	092718200DB5.00	19B			6,755.		6,755.				6,755.
36	SOFTWARE		180M	42		40,902.		40,902.				0.
	* 990 PAGE 10 TOTAL					123,009.		6,755.	116,254.	23,900.		20,412.
	OTHER					211,258.		71,355.	139,903.	41,135.		59,049.
	* GRAND TOTAL 990											
	PAGE 10 DEPR & AMOR											
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					128,501.		29,500.	99,001.	41,135.		
	ACQUISITIONS					82,757.		41,855.	40,902.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					211,258.		71,355.	139,903.	41,135.		

828102 04-01-18

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR STATE - SPIRIT OF AMERICA WORLDWIDE

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
34	OFFICE CHAIRS	1112613	2000DB	7.00	16	1,789.			1,789.	1,335.		130.
19	FURNITURE FOR HQ-E	091916	2000DB	5.00	16	7,808.			7,808.	3,592.		1,686.
25	CONFERENCE TABLE	082517	2000DB	5.00	16	2,319.			2,319.	309.		804.
32	OFFICE FURNITURE	092618	2000DB	5.00	16	7,350.			7,350.			735.
1	APPLE MONITOR	081210	2000DB	5.00	16	741.			741.	680.		0.
2	OFFICE EQUIPMENT	102512	2000DB	5.00	16	2,195.			2,195.	2,018.		0.
4	MACBOOK - LAPTOP	101814	2000DB	5.00	16	1,910.			1,910.	1,525.		154.
5	SONY VIDEO CAMERA	112714	2000DB	5.00	16	1,967.			1,967.	1,556.		164.
6	HP LAPTOP	071615	2000DB	3.00	16	1,362.			1,362.	1,253.		42.
7	MACBOOK - LAPTOP	122115	2000DB	3.00	16	1,644.			1,644.	1,492.		101.
8	MACBOOK - LAPTOP	010915	2000DB	3.00	16	1,855.			1,855.	1,683.		0.
9	MACBOOK - LAPTOP	010915	2000DB	3.00	16	5,565.			5,565.	5,050.		0.
10	MACBOOK - LAPTOP	081315	2000DB	3.00	16	1,397.			1,397.	1,285.		44.
13	MACBOOK PRO 13"	010216	2000DB	3.00	16	1,644.			1,644.	1,187.		305.
14	MACBOOK PRO 13"	031316	2000DB	3.00	16	2,549.			2,549.	2,171.		252.
15	MACBOOK PRO 13"	031916	2000DB	3.00	16	2,110.			2,110.	1,758.		235.
16	MACBOOK PRO 13"	072116	2000DB	3.00	16	1,546.			1,546.	1,174.		248.
17	MACBOOK PRO 13"	052016	2000DB	3.00	16	1,894.			1,894.	1,508.		257.

828102 04-01-18

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR STATE - SPIRIT OF AMERICA WORLDWIDE

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
18	MACBOOK PRO 13"	061416	2000DB3.00	16	16	1,849.			1,849.	1,472.		251.
20	MACBOOK PRO 13"	060917	2000DB3.00	16	16	1,854.			1,854.	721.		755.
21	MACBOOK PRO 13"	113017	2000DB3.00	16	16	1,943.			1,943.	108.		1,223.
22	MACBOOK PRO	113017	2000DB3.00	16	16	1,525.			1,525.	85.		960.
23	MACBOOK PRO	113017	2000DB3.00	16	16	1,525.			1,525.	85.		960.
24	MACBOOK PRO	112117	2000DB3.00	16	16	1,589.			1,589.	88.		1,001.
26	COLOR LASERPRINTER	051017	2000DB3.00	16	16	1,605.			1,605.	713.		595.
27	MACBOOK AIR 13"	012917	2000DB3.00	16	16	964.			964.	589.		250.
29	IPHONE	010418	2000DB3.00	16	16	1,386.			1,386.			924.
30	MACBOOK PRO	012218	2000DB3.00	16	16	2,590.			2,590.			1,583.
31	MACBOOK PRO	012518	2000DB3.00	16	16	2,590.			2,590.			1,583.
33	DELL NOTEBOOKS. QUANTITY - 3	060118	2000DB3.00	16	16	5,653.			5,653.			2,198.
34	MACBOOK AIR 13"	090118	2000DB3.00	16	16	3,138.			3,138.			697.
35	MACBOOK PRO	120118	2000DB3.00	16	16	3,477.			3,477.			193.
37	MACBOOK PRO	011018	2000DB3.00	16	16	1,294.			1,294.			863.
38	SATELLITE PHONE	090118	2000DB3.00	16	16	1,319.			1,319.			293.
39	MACBOOK PRO	090118	2000DB3.00	16	16	2,590.			2,590.			576.
40	MACBOOK PRO 12.0	120118	2000DB3.00	16	16	1,861.			1,861.			103.

828 102 04-01-18

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

ION REPORT
- CURRENT YEAR STATE - SPIRIT OF AMERICA WORLDWIDE

828102 04-01-18

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

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

OMB No. 1545-1709

- File a separate application for each return.
- Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.		Enter filer's identifying number	
	SPIRIT OF AMERICA WORLDWIDE		Employer identification number (EIN) or	
	Number, street, and room or suite no. If a P.O. box, see instructions. 3033 WILSON BLVD., SUITE 700		20-1687786	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ARLINGTON, VA 22201		Social security number (SSN)	

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

- DORI O'DONNELL, SPIRIT OF AMERICA WORLDWIDE**
3033 WILSON BLVD, SUITE 700 - ARLINGTON, VA 22201
 Telephone No. **703-829-7450** 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 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► ☒ calendar year **2018** 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 Balance due. 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.

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

- **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-1709

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number
File by the due date for filing your return. See instructions.	SPIRIT OF AMERICA WORLDWIDE	Employer identification number (EIN) or
	Number, street, and room or suite no. If a P.O. box, see instructions. 3033 WILSON BLVD., SUITE 700	20-1687786
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ARLINGTON, VA 22201	Social security number (SSN)

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

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

- DORI O'DONNELL, SPIRIT OF AMERICA WORLDWIDE**
The books are in the care of ► **3033 WILSON BLVD, SUITE 700 - ARLINGTON, VA 22201**
Telephone No. ► **703-829-7450** 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 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2018** 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 Balance due. 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.