PUBLIC DISCLOSURE COPY

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) 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.

OMB No. 1545-0047

Department of the Treasury

A For the 2022 calendar year, or tax year beginning and ending Check if applicable: C Name of organization D Employer identification number Address change SPIRIT OF AMERICA WORLDWIDE Name change 20-1687786 Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 3033 WILSON BLVD 700 571-970-1370 50,573,155. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return ARLINGTON, VA 22201 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: JAMES HAKE for subordinates? Yes X No SAME AS C ABOVE **H(b)** Are all subordinates included? Yes Tax-exempt status: X 501(c)(3) 501(c) (527 (insert no.) 4947(a)(1) or If "No," attach a list. See instructions WWW.SPIRITOFAMERICA.ORG H(c) Group exemption number K Form of organization: X Corporation Association Other . Year of formation: 2004 **M** State of legal domicile: CA Trust Part I Summary Briefly describe the organization's mission or most significant activities: $\begin{subarray}{c} PLEASE \end{subarray}$ SEE SCHEDULE O **Activities & Governance** 2 if the organization discontinued its operations or disposed of more than 25% of its net assets. 6 3 Number of voting members of the governing body (Part VI, line 1a) 3 5 Number of independent voting members of the governing body (Part VI, line 1b) 4 4 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 7h **Prior Year Current Year** $9,665,\overline{687}$ 50,414,651. Contributions and grants (Part VIII, line 1h) 8 0. 0. Program service revenue (Part VIII, line 2g) 17.230. 34,261. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0 11 9,682,917. 50,448,912 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 2,334,634. 26,974,286. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 2,829,925. 3,724,841. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) $1,721,\overline{584}$ 5,868,830. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 36,567,957. 6,886,143. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 2,796,774. 13,880,955. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** Ы 11,674,125. 25,653,858. Total assets (Part X, line 16) $385,3\overline{10}$ 507,406. 21 Total liabilities (Part X, line 26) 三年 288,815. 146,452 Net assets or fund balances. Subtract line 21 from line 20 ... Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Signature of officer Date Sign JAMES HAKE, CHIEF EXECUTIVE OFFICER Here Type or print name and title Date PTIN Preparer's signature Print/Type preparer's name STACY CULLEN 10/25/23 P00974308 STACY CULLEN Paid self-employed APRIO, LLP Firm's name Firm's EIN 57-1157523 Preparer Firm's address 111 ROCKVILLE PIKE SUITE 600 Use Only Phone no. (301) 231-6200 ROCKVILLE, MD 20850

May the IRS discuss this return with the preparer shown above? See instructions

X Yes

Pai	rt III Statement of Program Service Accomplishments	
		X
1	Briefly describe the organization's mission:	
	SPIRIT OF AMERICA'S MISSION IS TO ENGAGE CITIZENS IN PRESERVING THE PROMISE OF A FREE AND BETTER LIFE.	
	PROMISE OF A FREE AND BETTER LIFE.	
	(CONTINUED ON SCHEDULE O)	
2	Did the organization undertake any significant program services during the year which were not listed on the	
2	prior Form 990 or 990-EZ? Yes X	No
	If "Yes," describe these new services on Schedule O.] 140
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X	No
Ū	If "Yes," describe these changes on Schedule O.	, 140
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 \$30 , 368 , 459 • including grants of \$26 , 974 , 286 •) (Revenue \$	
	SPIRIT OF AMERICA IS A NONPROFIT CITIZEN SERVICE ORGANIZATION FOUNDED	<u> </u>
	IN RESPONSE TO THE ATTACKS OF 9/11. OUR MISSION IS TO ENGAGE CITIZENS	
	IN PRESERVING THE PROMISE OF A FREE AND BETTER LIFE. OUR PROJECTS ARE	
	DEVELOPED IN RESPONSE TO NEEDS IDENTIFIED BY US MILITARY, DEPARTMENT OF	7
	STATE AND OTHER US GOVERNMENT PERSONNEL. OUR PROJECTS SUPPORT THE	
	SAFETY AND SUCCESS OF US MILITARY AND DIPLOMATIC PERSONNEL AND SAVE AND)
	IMPROVE LIVES AROUND THE WORLD. RECIPIENTS AND BENEFICIARIES OF SPIRIT	
	OF AMERICA ASSISTANCE INCLUDE LOCAL POPULATIONS AND HOST NATION	
	GOVERNMENT AND MILITARY PERSONNEL IDENTIFIED BY US MILITARY AND	
	DIPLOMATIC PERSONNEL.	
	/ CONTENTED ON CONTENT DO	
	(CONTINUED ON SCHEDULE O)	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$	
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$) Total program service expenses 30,368,459.	
4e	Total program service expenses 30,368,459.	2020

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)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
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? If "Yes," complete Schedule C, Part II	4		х
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		
′		7		x
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	-		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			_V
	Schedule D, Part III	8_		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?			٦,
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
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? If "Yes," complete Schedule D, Part VII	11b		X
С	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? If "Yes," complete Schedule D, Part VIII	11c		Х
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? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	<u> </u>		
ızu	•	12a	Х	
h	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year?	124		
b	•	12b		V X
13	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
				X
14a		14a		
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			
		441	Х	
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		_
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		v	
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	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? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
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? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> X</u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? If "Yes," complete Schedule I, Parts I and II	21		Х

SPIRIT OF AMERICA WORLDWIDE 20-1687786 Page 4 Form 990 (2022) Part IV | Checklist of Required Schedules (continued) Yes No 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 Х 22 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current 23 and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete Х 23 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 Х 24a Schedule K. If "No," go to line 25a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c)(3), 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 25a Х 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 Х 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% Х controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 26 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled Х entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III 27 28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes." complete Schedule L, Part IV 28a **b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If Х 28c "Yes," complete Schedule L, Part IV Х 29 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation Х contributions? If "Yes," complete Schedule M 30 Х Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete Х 32 Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations Х sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and 34 X 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a 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 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? Х If "Yes," complete Schedule R, Part V, line 2 36 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 Х 37 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Х Note: All Form 990 filers are required to complete Schedule O 38 Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check it Schedule O contains a response or note to any line in this Part V						ı
					Yes	No	
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	23				Ī
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	portab	ole gaming				
	(gambling) winnings to prize winners?			1c			

SPIRIT OF AMERICA WORLDWIDE

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

			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								
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X						
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X					
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b							
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a								
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		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?	5a		X					
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X					
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c							
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?	6a		_X_					
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts								
	were not tax deductible?	6b							
7	Organizations that may receive deductible contributions under section 170(c).	_		37					
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?	7a 		X					
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b							
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7-		Х					
لہ	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	7c		Λ					
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e		Х					
e f									
g	If the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7f 7g		X					
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h							
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?	8							
9 Sponsoring organizations maintaining donor advised funds.									
a Did the sponsoring organization make any taxable distributions under section 4966?									
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b							
10	Section 501(c)(7) organizations. Enter:								
а	Initiation fees and capital contributions included on Part VIII, line 12								
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities								
11	Section 501(c)(12) organizations. Enter:								
а	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.)								
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a							
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year								
13	Section 501(c)(29) qualified nonprofit health insurance issuers.								
а	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	9								
С	organization is licensed to issue qualified health plans Enter the amount of reserves on hand 13b 13c								
14a	Did the appropriate process on the process of the first independent of the process of the proces	14a		Х					
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on 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	. 10							
	excess parachute payment(s) during the year?	15		х					
	If "Yes," see the 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		Х					
	If "Yes," complete Form 4720, Schedule O.								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities								
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17							
	If "Yes," complete Form 6069.								
_				_					

232005 12-13-22

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 on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI					X				
Sec	tion 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 on Schedule O.									
b	Enter the number of voting members included on 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 a	nv other							
	officer, director, trustee, or key employee?			2		х				
3	Did the organization delegate control over management duties customarily performed by or under the									
_				3		X				
4	Did the organization make any significant changes to its governing documents since the prior Form 99			4		X				
	5 Did the organization become aware during the year of a significant diversion of the organization's assets?									
6	Did the organization have members or stockholders?			5 6		X				
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap					+				
74	more members of the governing body?			7a		X				
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, sto			1.6		+				
b			•	7b		X				
	persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year			1		122				
8		-	-	0-	Х					
a	The governing body?			8a		+-				
a	Each committee with authority to act on behalf of the governing body?			8b	^	+				
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reach the control of the					v				
500	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		X				
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)		1.,	т				
					Yes					
	Did the organization have local chapters, branches, or affiliates?			10:	3	<u> </u>				
b	If "Yes," did the organization have written policies and procedures governing the activities of such characteristics.	apters,	affiliates,							
				101		+-				
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	before	e filing the form?	11:	a X	_				
b	1 , , ,									
12a	2a Did the organization have a written conflict of interest policy? If "No," go to line 13									
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12	X					
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If " γ	es," de	escribe							
	on Schedule O how this was done			120		+-				
13	Did the organization have a written whistleblower policy?			13	_	+-				
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 inc	lependent							
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?									
а	The organization's CEO, Executive Director, or top management official			15						
b	Other officers or key employees of the organization			15	X	_				
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.									
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	nent wi	th a							
	taxable entity during the year?			16	3	<u> </u>				
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its pa	articipation							
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	ization	s							
	exempt status with respect to such arrangements?			16)					
Sec	tion C. Disclosure									
17	List the states with which a copy of this Form 990 is required to be filed AK, AR, CA, CO, C	T,F	L,GA,HI,II	, KS	KY,	<u>, MA</u>				
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	ıd 990-	T (section 501(c)(3)s only) avail	able				
	for public inspection. Indicate how you made these available. Check all that apply									
	X Own website X Another's website X Upon request Other (explain	on Sc	hedule O)							
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and finan										
	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 boo	ks and	records							
	JAMES HAKE - 571-970-1370									
	3033 WILSON BLVD SUITE 700, ARLINGTON, VA 22201									
	CEE COUEDILE O EOD EULI I TOM OE CMAMEC				00	1 (0000)				

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per	(do box	(C) Position (do not check more than o pox, unless person is both officer and a director/trust				one i an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	week (list any hours for related organizations below line)	Individual trustee or director	In stit utional tru stee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) JIM HAKE CEO, FOUNDER, BOARD MEMBER	40.00	x		х				275,040.	0.	27,738.
(2) ERNEST ZINN	40.00									-
CHIEF OF INTERNATIONAL OPE				Х				238,559.	0.	21,300.
(3) DOROTHY O'DONNELL	40.00									
CHIEF FINANCIAL OFFICER				Х				196,468.	0.	27,615.
(4) TERRELL CHANDLER	40.00									
DIRECTOR, INTERNATIONAL PROGRAMS						Х		148,838.	0.	6,379.
(5) SHIRLEY HARTMAN	40.00									
CHIEF DEVELOPMENT OFFICER				X				136,083.	0.	14,034.
(6) WILLIAM JOHN SCHRODER	40.00	_								
REGIONAL DIRECTOR						X		126,540.	0.	20,894.
(7) COLLEEN DENNY	40.00									
REGIONAL DIRECTOR						Х		130,777.	0.	16,477.
(8) JOSHUA BRANDON	40.00	-								
REGIONAL DIRECTOR						Х		130,662.	0.	15,512.
(9) ZACKARIA BAZZI	40.00	_								
REGIONAL DIRECTOR						Х		130,783.	0.	5,642.
(10) ALAN FELDENKRIS	40.00	-								
CHIEF MARKETING OFFICER				Х				78,601.	0.	6,095.
(11) PEGGY FINDLEY	20.00	-								
BOARD SECRETARY				Х				60,254.	0.	3,050.
(12) BOB OSTER	0.50									
BOARD CHAIR	<u> </u>	Х						0.	0.	0.
(13) MICHAEL BIGHAM	0.50	l								
BOARD MEMBER	<u> </u>	Х						0.	0.	0.
(14) NATALIE CRYER	0.50	l								
BOARD MEMBER	<u> </u>	Х						0.	0.	0.
(15) FRED KHOSRAVI	0.50	١							•	•
BOARD MEMBER	1 0 50	X			_			0.	0.	0.
(16) JOHN PHELAN	0.50	 						_	_	•
BOARD MEMBER	1	Х	-	-	\vdash			0.	0.	0.
		-								

Form 990 (2022) SPIRIT OF	AMERIC	A	WO	RL	DW	IID:	E		20-1	<u>687</u>	786	Page	8
Part VII Section A. Officers, Directors, Trus		oloy	ees,			ghes	t C		,				_
(A)	(B)		(C) Position					(D)	(E)			(F)	
Name and title	Average hours per		not c	heck	more	than o		Reportable	Reportable			mated ount of	
	week					s both or/trust		compensation from	compensation from related			ther	
	(list any	ctor						the	organization	- 1		ensatior	ì
	hours for	or dire	a.			rted		organization	(W-2/1099-MIS			m the	
	related organizations	ustee	truste		9	suadı		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		•	nization related	
	below	Individual trustee or director	Institutional trustee	_	Key employee	Highest compensated employee	<u> </u>	1099-NEC)				nizations	
	line)	Indivi	Institu	Officer	Key er	Highe emplo	Former				3		
													_
													_
		-											
													_
		-											
										-			—
		1											
													_
													_
													_
		-											
													—
		1											
										-			—
		1											
1b Subtotal								1,652,605.		0.	164	,736	•
c Total from continuation sheets to Part VI								0.		0.			<u>.</u>
								1,652,605.		0.	164	,736	•
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove) who	re	eceived more than \$100,	000 of reportable	9			_
compensation from the organization												/ N	9
O Did the consciention list and former of	-Post - Arm - Arm - A			1				l t		1		res N	_
3 Did the organization list any former officer,											3	X	
line 1a? If "Yes," complete Schedule J for so 4 For any individual listed on line 1a, is the su											3	2:	
and related organizations greater than \$150											4	х	
5 Did any person listed on line 1a receive or a	,		,										
rendered to the organization? If "Yes." com											5	Х	
Section B. Independent Contractors													_
1 Complete this table for your five highest co	=	-							· · · · · · · · · · · · · · · · · · ·	oensat	ion fror	n	
the organization. Report compensation for	the calendar ye	ear e	endir	ng w	ith c	or wit	hin T		ear.		(0)		—
(A) Name and business	address							(B) Description of s	ervices	С	(C) ompens		
METAFORCE, LLC							\dashv	2 333p.1131.1 31. 3	5. 1.000				—
2342 42ND AVE E, SEATTLE,	WA 981	12					ŀ	MARKETING			315	,350	
AUSA												,	_
2425 WILSON BLVD, ARLINGT	ON, VA	22	20	1			þ	RENT			152	,970	
LEMONDES, MARTHA FUQUA								RECRUITING A	ND				
3390 EAGER RD, JAMESVILLE	, NY 13	07	88				_þ	RELATED RESO	URCE NEE		127	<u>,538</u>	•
							\dashv						_
							- 1						

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

nue

			Check if Schedule O contains a	response o	or note to any lin	e in this Part VIII			
						(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenue excluded from tax under
							function revenue	business revenue	sections 512 - 514
SS	1	_	Federated campaigns	1a					
ant	•		Membership dues	1b					
S S			Fundraising events	1c					
Contributions, Gifts, Grants and Other Similar Amounts			Related organizations	1d					
ons,			Government grants (contributions)	1e					
utic		T	All other contributions, gifts, grants, and	1 1	50 414 651				
ĕ			similar amounts not included above \dots	1f	50,414,651. 4,693,150.				
ont		•	Noncash contributions included in lines 1a-1f	1g \$, ,	EO 414 6E1			
O g		n	Total. Add lines 1a-1f			50,414,651.			
					Business Code				
ce	2	а							
Program Service Revenue		b							
S		С							
ran Sev		d							
.0g		е							
<u>-</u>		f	All other program service revenue						
		g	Total. Add lines 2a-2f						
	3		Investment income (including divide	nds, intere	st, and				
			other similar amounts)			34,391.			34,391.
	4		Income from investment of tax-exem						
	5		Royalties						
			(1) Real	(ii) Personal				
	6	а	Gross rents 6a						
			Less: rental expenses 6b						
			Rental income or (loss) 6c						
			Not rental income or (less)						
	7			ecurities	(ii) Other				
	_			124,113.					
		b	Less: cost or other basis	,					
Φ		-		124,243.					
her Revenue		c	Gain or (loss) 7c	-130.					
ě			Net gain or (loss)	-		-130.			-130.
F.			Gross income from fundraising events (r						
Oth	0	а	including \$						
١			contributions reported on line 1c). S	-					
			• • • • • • • • • • • • • • • • • • • •						
		L	Part IV, line 18						
			Less: direct expenses						
	^		Net income or (loss) from fundraising						
	9	а	Gross income from gaming activities						
			Part IV, line 19						
			Less: direct expenses						
			Net income or (loss) from gaming ac						
	10	а	Gross sales of inventory, less returns	I					
			and allowances						
			Less: cost of goods sold						
		С	Net income or (loss) from sales of in	ventory					
ဟ					Business Code				
on e	11	а							
ane		b							
Miscellaneous Revenue		С							
Ais.		d	All other revenue						
		е	Total. Add lines 11a-11d						
	12		Total revenue. See instructions	<u></u>		50,448,912.	0.	0.	34,261.

Form 990 (2022) SPIRIT OF AMERICA WORLDWIDE Part IX Statement of Functional Expenses

Section	on 501(c)(3) and 501(c)(4) organizations must comp	olete all columns. All othe	er organizations must con	nolete column (A)	
Jecli	On 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon				
	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
	8b, 9b, and 10b of Part VIII.		expenses	general expenses	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	26 074 206	26 074 206		
	individuals. See Part IV, lines 15 and 16	26,974,286.	26,974,286.		
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	1,084,837.	665,065.	181,797.	237,975.
•	trustees, and key employees	1,004,037.	003,003.	101,797.	231,313.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
-	persons described in section 4958(c)(3)(B)	2,178,085.	1,335,285.	365,004.	477,796.
7	Other salaries and wages	Z, 110, 000.	1,333,403.	303,004.	411,130.
8	Pension plan accruals and contributions (include				
0	section 401(k) and 403(b) employer contributions)	216,952.	133,003.	36,357.	47,592.
9 10	Other employee benefits	244,967.	150,178.	41,052.	53,737.
11	Payroll taxes	244,5074	130,170.	41,032.	33,1316
	Fees for services (nonemployees):				
a b	Management	7,887.	701.	6,936.	250.
	Legal Accounting	46,614.	4,143.	40,993.	1,478.
		10,011	1,1131	10 / 33 3 1	2/2/00
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
3	column (A), amount, list line 11g expenses on Sch O.)	1,007,441.	146,264.	30,742.	830,435.
12	Advertising and promotion	-	-		-
13	Office expenses	274,583.	82,492.	19,242.	172,849.
14	Information technology	221,784.	118,021.	30,853.	72,910.
15	Royalties				
16	Occupancy	147,776.	89,912.	24,383.	33,481.
17	Travel	648,933.	481,566.	72,254.	95,113.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	11,604.	3,486.	813.	7,305.
20	Interest				
21	Payments to affiliates	<u> </u>	40 455	40.000	44.000
22	Depreciation, depletion, and amortization	65,385.	40,155.	10,902.	14,328.
23	Insurance	92,306.	73,039.	8,326.	10,941.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	IN-KIND PSA AIRTIME	3,108,645.		2,643.	3,106,002.
b	PUBLIC RELATIONS	197,261.	59,263.	13,823.	124,175.
С	DUES AND SUBSCRIPTIONS	23,163.	6,959.	1,623.	14,581.
d	STAFF DEVELOPMENT	13,238.	3,977.	928.	8,333.
е	All other expenses	2,210.	664.	155.	1,391.
25	Total functional expenses. Add lines 1 through 24e	36,567,957.	30,368,459.	888,826.	5,310,672.
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)				000

Form 990 (2022)

Part X | Balance Sheet

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or r	note to any	/ line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	7,390,521.	1	10,064,495.		
	2	Savings and temporary cash investments	2,479,222.	2	2,562,895.		
	3	Pledges and grants receivable, net		1,501,500.	3	12,632,247.	
	4	Accounts receivable, net		4			
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sul					
		controlled entity or family member of any of the		5			
	6	Loans and other receivables from other disqu	sons (as defined				
		under section 4958(f)(1)), and persons describ	ed in sect	ion 4958(c)(3)(B)		6	
<u>s</u>	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Ÿ	9	Duran did company and defermed also are a			48,778.	9	82,496.
	10a	Land, buildings, and equipment: cost or other	r				
		basis. Complete Part VI of Schedule D	10a	335,504. 281,168.			
	b	Less: accumulated depreciation	120,583.	10c	54,336.		
	11	Investments - publicly traded securities			11	9,885.	
	12	Investments - other securities. See Part IV, lin	133,521.	12	110,749.		
	13	Investments - program-related. See Part IV, lir		13			
	14	Intangible assets		14	100		
	15	Other assets. See Part IV, line 11		0.	15	136,755.	
	16	Total assets. Add lines 1 through 15 (must e			11,674,125.	16	25,653,858.
	17	Accounts payable and accrued expenses			256,817.	17	191,580.
	18	Grants payable		18			
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
es	22	Loans and other payables to any current or fo					
Liabilities		trustee, key employee, creator or founder, sul					
ia p		controlled entity or family member of any of the				22	
_	23	Secured mortgages and notes payable to unr				23	
	24	Unsecured notes and loans payable to unrela				24	
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on lin			128,493.	0.5	315,826.
	06	of Schedule D			385,310.	25 26	507,406.
	26	Total liabilities. Add lines 17 through 25 Organizations that follow FASB ASC 958, c	hook bore	<u>X</u>	303,310.	20	307,400.
S		and complete lines 27, 28, 32, and 33.	HECK HELE	, 1			
Š	27				7,439,455.	27	10,819,415.
sala	28				3,849,360.	28	14,327,037.
P	20	Organizations that do not follow FASB ASC			2,023,000	20	22/02//00//
필		and complete lines 29 through 33.	7 550, 6116	ck liefe			
ō	29	Capital stock or trust principal, or current fund	de	ľ		29	
ets	30	Paid-in or capital surplus, or land, building, or				30	
Ass	31	Retained earnings, endowment, accumulated		Г		31	
Net Assets or Fund Balances	32				11,288,815.	32	25,146,452.
Ž	33	Total liabilities and net assets/fund balances			11,674,125.	33	25,653,858.
		Total habilities and flet assets/fully balafiles			, _, _, _, _	_ 55	Form 990 (2022)

Pa	rt 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),44		
2	Total expenses (must equal Part IX, column (A), line 25)	2	36	5,56	7,9	<u>57.</u>
3	Revenue less expenses. Subtract line 2 from line 1	3	13	3,88	0,9	55.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11	.,28	8,8	15.
5	Net unrealized gains (losses) on investments	5		-2	3,3	18.
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 on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	coluṃn (B))	10	25	5,14	6,4	52.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					X
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		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:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	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:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	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?			2c	_X_	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule C).			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required		lit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

Open In

OMB No. 1545-0047

Open to Public Inspection

Employer identification number Name of the organization SPIRIT OF AMERICA WORLDWIDE 20-1687786 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

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.)

Sec	ction A. Public Support	71	1	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and	, ,	` ,	` ,	, ,	,	
	membership fees received. (Do not						
	include any "unusual grants.")	5369732.	7470346.	2863727.	9665687.	50414651.	75784143.
2	Tax revenues levied for the organ-						
	ization'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	5369732.	7470346.	2863727.	9665687.	50414651.	75784143.
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)						28695009.
6	Public support. Subtract line 5 from line 4.						47089134.
	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 4	5369732.	7470346.	2863727.	9665687.	50414651.	75784143.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	21,233.	33,751.	9,614.	3,017.	34,391.	102,006.
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						75886149.
	Gross receipts from related activities,	etc. (see instruction	ns)			12	
	First 5 years. If the Form 990 is for the					i01(c)(3)	
	organization, check this box and stor						
Sec	ction C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2022 (I	ine 6, column (f), d	ivided by line 11, c	olumn (f))		14	62.05 %
15	Public support percentage from 2021	Schedule A, Part	II, line 14			15	72.60 %
	33 1/3% support test - 2022. If the o					ore, check this bo	x and
	stop here. The organization qualifies as a publicly supported organization						X
b	33 1/3% support test - 2021. If the						
	and stop here. The organization qual	ifies as a publicly s	upported organiza	ition			
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact						
	meets the facts-and-circumstances te			=			
b	10% -facts-and-circumstances test	-	-				
	more, and if the organization meets the						
	organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization						
18							
				•			(Form 990) 2022

232022 12-09-22

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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 per-						
	formed, 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 bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization'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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
Sec	ction B. Total Support		1	T			
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	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						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included on 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.)						
	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	•		•	•		· —
0-	check this box and stop here						
	ction C. Computation of Publi					T T	
	Public support percentage for 2022 (I	, (,,	,	(//		15	<u>%</u>
	Public support percentage from 2021 ction D. Computation of Investigation					16	%
	•			no 13 column (f)		17	0/
	Investment income percentage for 20						<u>%</u>
	Investment income percentage from 3					18 3 1/3% and line 1	7 is not
198	33 1/3% support tests - 2022. If the						
L	more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the						
i.	line 18 is not more than 33 1/3%, che						
20	Private foundation If the organization						

232023 12-09-22

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

- 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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 on 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 on 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 line 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.)

		Yes	No
	1		
	2		
	3a		
	3b		
	3c		
	4a		
	-iu		
	4b		
	4c		
	5a		
	5b		
	5c		
	_		
	6		
	7		
	8		
	9a		
	9b		
	9c		
	30		
	10a		
	106		
dule	10b A (Forn	n 990)	2022

Par	TIV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sect	tion B. Type I Supporting Organizations			
			Yes	No
	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	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,			
Sact	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations	2		
OCOL	tion of Type it oupporting organizations		V	NI.
4	Ware a majority of the examination's divectors by twistons during the toy year also a majority of the divectors		Yes	No
	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).	1		
Sect	tion D. All Type III Supporting Organizations	•		
	<i>7</i> • •		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?	1		
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).	2		
3	By reason of the relationship described on line 2, above, 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			
Caat	supported organizations played in this regard. tion E. Type III Functionally Integrated Supporting Organizations	3		
	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.		,	
с 2	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins Activities Test. Answer lines 2a and 2b below.	truction	yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		162	NO
	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.	2a		
	Did the activities described on line 2a, above, 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.	2b		
	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	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? If "Yes" or "No" provide details in Part VI.	3a		
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.	3b		

	dule A (Form 990) 2022 SPIRIT OF AMERICA WORLD			20-1687786 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting			
1	Check here if the organization satisfied the Integral Part Test as a qualifying		·	n Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus	t complete	Sections A through E.	
Sect	ion 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		
	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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 0.015 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 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 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		

Schedule A (Form 990) 2022

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2022

232028 12-09-22 Schedule A (Form 990) 2022

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Employer identification number

SPIRIT OF AMERICA WORLDWIDE 20-1687786 Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Name of organization Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

Page 2

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
1		\$ <u>15,926,940.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
2		\$ <u>4,000,000</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
3		\$ 2,705,517.	Person X Payroll	
(a)	(b)	(c)	(d)	
	Name, address, and ZIP + 4	Total contributions \$ 5,826,940.	Person X Payroll	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
5		\$ <u>1,465,830</u> .	Person Payroll Noncash X (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
6		\$ <u>1,019,778.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)	

Schedule B (Form 990) (2022)

Name of organization Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$_3,108,645.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Oncash Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
5	PROTEIN BARS FOR DISTRIBUTION				
		\$1,465,830.	04/13/22		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
7	TV PSA CAMPAIGN				
		\$3,108,645.	12/31/22		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
000450 44 45			Cabadula D (Farma 000) (0000)		

Schedule B (Form 990) (2022) Page **4**

Name of organization **Employer identification number** SPIRIT OF AMERICA WORLDWIDE 20-1687786 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

Schedule B (Form 990) (2022)

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 Inspection

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

Par			or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lir	(a) Donor advised funds	(b) Funds and other accounts
4	Total number at and of year	(a) Donor advised failus	(b) i unus and other accounts
1 2	Total number at end of 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 advis	sed funds
Ū	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
_	for charitable purposes and not for the benefit of the donor of		
Par			
1	Purpose(s) of conservation easements held by the organizati	on (check all that apply).	
	Preservation of land for public use (for example, recrea	ation or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation of	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
	Total number of conservation easements		2a
	Number of conservation easements on a certified historic str		2c
d	Number of conservation easements included in (c) acquired a		
_	historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, re	leased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation eas		
5	Does the organization have a written policy regarding the per violations, and enforcement of the conservation easements in		
6	Staff and volunteer hours devoted to monitoring, inspecting,		
Ū	ctan and relativest floars develor to membering, inspecting,	Thanking of Violations, and officially con-	oor valien eacomonic daring the year
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	ation easements during the year
	3, 1 3,	3	3
8	Does each conservation easement reported on line 2(d) above	ve 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 conservati		
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial statem	ents that describes the
	organization's accounting for conservation easements.		
Par	t III Organizations Maintaining Collections of		ther Similar Assets.
	Complete if the organization answered "Yes" on Form	n 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 95	58, not to report in its revenue statement a	and balance sheet works
	of art, historical treasures, or other similar assets held for pul	blic exhibition, education, or research in f	urtherance of public
	service, provide in Part XIII the text of the footnote to its final	ncial statements that describes these iten	ns.
b	If the organization elected, as permitted under FASB ASC 95	· ·	
	art, historical treasures, or other similar assets held for public	e exhibition, education, or research in furt	herance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical tre		al gain, provide
	the following amounts required to be reported under FASB A		•
	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X		
LHA	For Paperwork Reduction Act Notice, see the Instructions	5 IUI FUIII 99U.	Schedule D (Form 990) 2022

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

		OF AMERICA				20-16			age 2
Par	t III Organizations Maintaining C	ollections of Art	t, Historical Tre	asures, or Othe	er Simila	ar Assets	(contin	ued)	
3	Using the organization's acquisition, accession	on, and other records	s, check any of the f	ollowing that make	significant	use of its			
	collection items (check all that apply):								
а	Public exhibition	d	Loan or exc	hange program					
b	Scholarly research	е							
С	Preservation for future generations								
4	Provide a description of the organization's co	ollections and explain	how they further th	e organization's exe	empt purp	ose in Part	XIII.		
5	During the year, did the organization solicit o								
	to be sold to raise funds rather than to be ma		•	•			Yes		No
Par	rt IV Escrow and Custodial Arran								_
	reported an amount on Form 990, Par		3			,	, ,		
1a	Is the organization an agent, trustee, custodi	an or other intermedi	ary for contributions	s or other assets not	tincluded				
	on Form 990, Part X?						Yes		No
b	If "Yes," explain the arrangement in Part XIII								
_	roo, onplantane amangoment in rational		.eg 1				Amount		
c	Beginning balance				1c				
	Additions during the year				I .				
	Distributions during the year								
f					16				
	Ending balance Did the organization include an amount on Fo						Yes	\top	No
	If "Yes," explain the arrangement in Part XIII.		*				_ 163	\vdash] NO
Par									
	Complete	(a) Current year	(b) Prior year	(c) Two years back		years back	(e) Four	vears	back
10	Beginning of year balance	141,152.	132,572.	122,088.	+ ` '	107,033.			000.
		111,101.	202,072.						
	Contributions	-20,508.	9,985.	12,101.		17,960.			632.
4	Net investment earnings, gains, and losses	20,300.	3,303.	12,101.		17,300.			
a	Grants or scholarships								
е	Other expenditures for facilities	5,800.	1,405.	1,617.		2,905.		2	632.
	and programs	3,000.	1,403.	1,017.		2,505.			032.
	Administrative expenses	114,844.	141,152.	132,572.		122,088.		100	000.
g	End of year balance	· · · · · ·	•	-		122,000.		100,	000.
2	Provide the estimated percentage of the curr	29.1500) neid as:					
а	Board designated or quasi-endowment		_%						
	Permanent endowment 70.8500	%							
С		%							
_	The percentages on lines 2a, 2b, and 2c short								
за	Are there endowment funds not in the posses	ssion of the organiza	tion that are neid ar	ia administered for t	ne		Г	Yes	No
	organization by:							162	No_
	(i) Unrelated organizations						3a(i)	\dashv	<u>X</u>
_	(ii) Related organizations						3a(ii)	\dashv	<u>X</u>
b	If "Yes" on line 3a(ii), are the related organiza						3b		
Do:	Describe in Part XIII the intended uses of the		wment funds.						
Par	t VI Land, Buildings, and Equipm		D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 000 B 13	, II. 40				
	Complete if the organization answered		· · ·	i i	•				
	Description of property	(a) Cost or o		1 ' '	Accumula epreciatio	I	(d) Book	value	е
10	Land	- ` ` 	,	, ,					
	Land Buildings								
	Leasehold improvements			6,755.	6 0	46.		71	09.
	Fauipment			7,175.	100,0		7	$\frac{1}{1}$	75.

Schedule D (Form 990) 2022

46,452.

54,336.

e Other

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

221,574.

175,122.

	(1 01111 000) = 0			
Part VII	Investments	- Other Se	curities	

Turt viii investments outlet occurraes:		
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)		

Part IX Other Assets.	
Total. (Col. (b) must equal Form 990, Part X, col. (B)	line 13.)

(4) (5) (6) (7) (8) (9)

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) ACCRUED LIABILITIES	173,541.
(3) LEASE LIABILITIES - FINANCE	
(4) LEASES, CURRENT PORTION	71,129.
(5) LEASE LIABILITY - OPERATING LEASE	71,156.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	315,826.

^{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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022

Dowt VI	Danas	.:::-:::	of Davision		Luditad Finan	soial Statementa	With Davies
scriedule D	(F01111 990) 2022	DIINII	<u> </u>	MILITER	WOKEDWIDE	

Pa	rt XI Reconc	iliation of Reve	nue per Audite	ed Financial St	tatements Wit	th Revenue	per Ret	turn.			
	Complete	if the organization a	nswered "Yes" on	Form 990, Part IV,	line 12a.						
1	Total revenue, ga	ins, and other suppo	ort per audited fina	ncial statements				1	50,	427,	225.
2	Amounts include	d on line 1 but not o	n Form 990, Part V	/III, line 12:							
а	Net unrealized ga	ains (losses) on inves	tments		2a		,318.				
b	Donated services	and use of facilities			2b	1	,631.				
С	Recoveries of price	or year grants			2c						
d		n Part XIII.)									
е	Add lines 2a thro	ugh 2d						2e		-21,	<u>687.</u>
3	Subtract line 2e f	from line 1						3	50,	448,	<u>912.</u>
4	Amounts include	d on Form 990, Part	VIII, line 12, but no	ot on line 1:							
а	Investment exper	nses not included on	Form 990, Part VI	II, line 7b	4a						
b	Other (Describe in	n Part XIII.)			4b						
С	Add lines 4a and	4b						4c			0.
5	Total revenue. Ac	dd lines 3 and 4c. (T	nis must equal Fori	m 990, Part I, line 1	12.)			5		448,	912.
Pa		iliation of Expe	-			ith Expense	es per R	etur	n.		
	Complete	if the organization a	nswered "Yes" on	Form 990, Part IV,	line 12a.						
1	Total expenses a	nd losses per audite	d financial stateme	ents				1	<u>36,</u>	<u>569,</u>	<u>588.</u>
2	Amounts include	d on line 1 but not o	n Form 990, Part I	X, line 25:		ı					
а	Donated services	and use of facilities			2a	1	,631.				
b	Prior year adjustr	ments			2b						
С	Other losses				2c						
d	Other (Describe in	n Part XIII.)			2d						
е	Add lines 2a thro	ugh 2d						2e			<u>631.</u>
3	Subtract line 2e f	from line 1						3	<u>36,</u>	567 <u>,</u>	<u>957.</u>
4	Amounts include	d on Form 990, Part	IX, line 25, but not	t on line 1:		1					
а	Investment exper	nses not included on	Form 990, Part VI	II, line 7b	4a						
b	Other (Describe in	n Part XIII.)			4b						
С	Add lines 4a and	4b						4c			0.

Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18, 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:

DURING 2015, THE ORGANIZATION RECEIVED ONE DONOR-RESTRICTED ENDOWMENT FUND WHICH IS HELD IN AN INVESTMENT ACCOUNT. CORRELATING NET ASSETS ARE CLASSIFIED AS PERMANENTLY RESTRICTED. INVESTMENT INCOME AND GAINS FROM THESE INVESTMENTS ARE AVAILABLE TO BE APPROPRIATED FOR GENERAL OPERATIONAL USE. THE DONOR HAS REQUESTED THE NOMINAL VALUE OF THE GIFT BE RETAINED IN PERPETUITY TO SUPPORT THE ORGANIZATION'S ACTIVITIES. THE ORGANIZATION'S POLICY IS TO APPROPRIATE EARNINGS FROM THIS ENDOWMENT TO SUPPORT ITS PROGRAM PURPOSE ACTIVITIES.

PART X, LINE 2:

THE ORGANIZATION EVALUATES UNCERTAINTY IN INCOME TAX POSITIONS BASED ON A

36,567,957.

Part XIII Supplemental Information (continued)
MORE-LIKELY-THAN-NOT RECOGNITION STANDARD. IF THAT THRESHOLD IS MET, THE
TAX POSITION IS THEN MEASURED AT THE LARGEST AMOUNT THAT IS GREATER THAN
50% LIKELY OF BEING REALIZED UPON ULTIMATE SETTLEMENT. AS OF DECEMBER 31,
2022 AND 2021, THERE ARE NO ACCRUALS FOR UNCERTAIN TAX POSITIONS. IF
APPLICABLE, THE ORGANIZATION RECORDS INTEREST AND PENALTIES AS A COMPONENT
OF INCOME TAX EXPENSE. TAX YEARS FROM 2019 THROUGH THE CURRENT YEAR
REMAIN OPEN FOR EXAMINATION BY TAX AUTHORITIES.

SCHEDULE F (Form 990)

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.

Open to Public

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

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

Inspection

Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

SPIRIT OF AMERI				20-168778	
		ctivities Out	side the United States. Compl	ete if the organization answered "	Yes" on
Form 990, Part I'					
			ds to substantiate the amount of its gra		
the grantees' eligibility f	or the grants or a	assistance, and t	the selection criteria used to award the	grants or assistance? X	Yes No
2 For grantmakers. Desc	cribe in Part V the	e organization's	procedures for monitoring the use of its	s grants and other assistance out	side the
United States.					
3 Activities per Region. (T	he following Part	I. line 3 table ca	an be duplicated if additional space is r	needed.)	
(a) Region	(b) Number of	(c) Number of	(d) Activities conducted in the region		(f) Total
	offices	employees, agents, and	(by type) (such as, fundraising, pro-	is a program service,	expenditures
	in the region	independent	gram services, investments, grants to		for and investments
		contractors in the region	recipients located in the region)	of service(s) in the region	in the region
CENTRAL AMERICA AND			GRANT MAKING, PROGRAM	HUMANITARIAN AID,	
THE CARIBBEAN	0	0	SERVICES	EDUCATIONAL PROGRAMS	30,346.
					1
				HUMANITARIAN AID,	1
EAST ASIA AND THE			GRANT MAKING, PROGRAM	EDUCATIONAL PROGRAMS,	
PACIFIC	0	0	SERVICES	VEHICLES	666,408.
racirio		, , , , , , , , , , , , , , , , , , ,	DERVICES	VEHICHES	000,400.
EUDODE / TNGI UDING			CDANIII MAKING DDOGDAM	UIIMANITMADIAN AID	
EUROPE (INCLUDING			GRANT MAKING, PROGRAM	HUMANITARIAN AID,	471 000
ICELAND & GREENLAND)	0	0	SERVICES	EQUIPMENT	471,928.
MIDDLE EXCE AND			GDANW WANTING DDOGDAN	THIMANITMADIAN AID	
MIDDLE EAST AND			GRANT MAKING, PROGRAM	HUMANITARIAN AID,	151 444
NORTH AFRICA	0	0	SERVICES	MEDICAL SUPPLIES	171,444.
				HUMANITARIAN AID,	
				EQUIPMENT, VEHICLES,	
RUSSIA AND			GRANT MAKING, PROGRAM	MEDICAL SUPPLIES, OTHER	
NEIGHBORING STATES	0	0	SERVICES	SUPPLIES	25,397,122.
			GRANT MAKING, PROGRAM	HUMANITARIAN AID,	1
SUB-SAHARAN AFRICA	0	0	SERVICES	EQUIPMENT	386,090.
3 a Subtotal	0	0			27,123,338.
b Total from continuation					
sheets to Part I	0	0			0.
c Totals (add lines 3a					
and 3b)	0	0			27,123,338.
LHA For Paperwork Reduct	tion Act Notice.	see the Instruc	tions for Form 990.	Schedule F	(Form 990) 2022
-	,				•

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV appraisal, other)
		CENTRAL AMERICA						
		AND THE CARIBBEAN	EDUCATIONAL PROGRAMS	10,610.	WIRE	0.		
		EAST ASIA AND THE						
			EDUCATIONAL PROGRAMS	366,623.	WIRE	0.		
		EAST ASIA AND THE						
		PACIFIC	HUMANITARIAN AID	41,024.	WIRE	0.		
		L						
		EAST ASIA AND THE PACIFIC	EDUCATIONAL PROGRAMS	40,396.	WIRE	0.		
		Incirio	EDUCATIONAL TROOLAND	40,330.	WIKE	••		
		EAST ASIA AND THE					VEHICLE REPAIR	
		PACIFIC	HUMANITARIAN AID	0.		22,487.	SERVICE	COST
		EUROPE (INCLUDING						
		ICELAND &						
		GREENLAND)	HUMANITARIAN AID	0.		36,161.	EQUIPMENT	COST
		EUROPE (INCLUDING						
		ICELAND & GREENLAND)	HUMANITARIAN AID	51,974.	WIDE	0.		
		GREENDAND /	HOMANITAKIAN AID	31,374.	MIKE	0.		
		MIDDLE EAST AND						
		NORTH AFRICA	HUMANITARIAN AID	0.		23,311.	MEDICAL SUPPLIES	COST

2	Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a	tax
	exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter	

.....

Schedule F (Form 990) 2022

3 Enter total number of other organizations or entities

Part II Continuation o	f Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line	1)	r ugo z
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(a) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		DUGGIA AND						
		RUSSIA AND						
		NEIGHBORING STATES	EDUCATIONAL PROGRAMS	87,902.	WIRE	0.		
		DIATES	EDUCATIONAL TROGRAMS	07,302.	WIKE	· ·		
		RUSSIA AND						
		NEIGHBORING						
		STATES	HUMANITARIAN AID	50,010.	WIRE	0.		
		RUSSIA AND						
		NEIGHBORING						
		STATES	EDUCATIONAL PROGRAMS	34,125.	WIRE	0.		
		GUD GAUADAN						
		SUB-SAHARAN AFRICA	HUMANITARIAN AID	75,754.	MIDE	0.		
		AFRICA	HOMANITAKIAN AID	75,754.	WIKE	0.		
		RUSSIA AND	HUMANITARIAN					
		NEIGHBORING	ASSISTANCE FOR					
		STATES	UKRAINE	0.		22476836	EQUIPMENT	COST
		RUSSIA AND	HUMANITARIAN					
		NEIGHBORING	ASSISTANCE FOR					
		STATES	UKRAINE	0.		1465830.	FOOD	COST
		RUSSIA AND	HUMANITARIAN					
		NEIGHBORING	ASSISTANCE FOR					
		STATES	UKRAINE	0.		110,752.	APPAREL	COST
		RUSSIA AND	HUMANITARIAN					
		NEIGHBORING	ASSISTANCE FOR					
		STATES	UKRAINE	0.		104,258.	VEHICLES	COST
				· .				
		RUSSIA AND	HUMANITARIAN					
		NEIGHBORING	ASSISTANCE FOR					
		STATES	UKRAINE	0.		57,807.	MEDICAL SUPPLIES	COST

Part II Cont	tinuation o	Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line	1)	
1 (a) Name of org	ganization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			SUB-SAHARAN						
				YOUTH PROGRAM	52,510.	WIRE	0.		
				WOMEN'S LEADERSHIP PROGRAM	25,470.	WIRE	0.		
			RUSSIA AND NEIGHBORING						
			STATES	HUMANITARIAN AID	25,000.	WIRE	0.		

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.									
Part III can be duplic		pace is needed 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)	

Schedule F (Form 990) 2022 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	X 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	X 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	X 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	X 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	X 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)	X Yes	☐ No

Schedule F (Form 990) 2022

Schedule F (Form 990) 2022 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:

SPIRIT OF AMERICA HAS PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS OUTSIDE THE UNITED STATES. IT STARTS WITH SELECTION CRITERIA INCLUDING WORKING WITH THE U.S. DEPARTMENT OF DEFENSE (DOD), STATE DEPARTMENT, AND U.S. EMBASSIES TO SELECT ONLY APPROVED GRANTS/ASSISTANCE AND GRANTEES. VARIOUS MEETINGS ARE HELD TO DISCUSS THE APPROPRIATE, EFFECTIVE, AND EFFICIENT USE OF THE FUNDS. PROGRAM MANAGERS DOCUMENT THE PROGRESS OF THE APPROVED PROJECTS FUNDED BY APPROVED GRANTS IN A CLOUD-BASED SOFTWARE. THE REGIONAL DIRECTORS REVIEW AND APPROVE THE USE OF THE GRANTS. THE EXECUTIVE TEAM HAS FINAL APPROVAL OF ALL GRANTS.

SCHEDULE F, PART II

IN ACCORDANCE WITH THE MEMORANDUM OF UNDERSTANDING BETWEEN THE UNITED STATES DEPARTMENT OF DEFENSE (US DOD) AND SPIRIT OF AMERICA, THE US DOD RECEIVED GOODS PROVIDED BY SPIRIT OF AMERICA. IN SUPPORT OF HUMANITARIAN AND OTHER UNITED STATES OBJECTIVES IN UKRAINE, THE US DOD THEN PROVIDED THESE GOODS TO UKRAINE. UKRAINE WAS THE DESIGNATED FOREIGN BENEFICIARY.

Schedule F (Form 990) 2022

SCHEDULE J (Form 990)

Department of the Treasury

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.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

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

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

Ps	Int I Questions Regarding Compensation	00//0	0	
	att Questions negarating compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,		100	140
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account 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	1b		
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?	2		
3	Indicate which, if any, of the following the 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 X Written employment contract			
	Independent compensation consultant X Compensation survey or study			
	Form 990 of other organizations X 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:			
а	Receive a severance payment or change-of-control payment?	4a		Х
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	· .		X
c	Participate in or receive payment from an equity-based compensation arrangement?			X
Ū	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:			
а	The organization?	. 5a		Х
b	Any related organization?	5b		Х
	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:			
а	The organization?	6a		Х
	Any related organization?	. —		Х
	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	7		Х
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	8		Х
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
_	Regulations section 53.4958-6(c)?	. 9		
	The Demonstration And Making and the Instructions for Forms 200			

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) JIM HAKE	(i)	275,040.	0.	0.	0.	27,738.	302,778.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ERNEST ZINN	(i)	238,559.	0.	0.	0.	21,300.	259,859.	0.
CHIEF OF INTERNATIONAL OPE	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DOROTHY O'DONNELL	(i)	196,468.	0.	0.	0.	27,615.	224,083.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TERRELL CHANDLER	(i)	148,838.	0.	0.	0.	6,379.	155,217.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)	136,083.	0.	0.	0.	14,034.	150,117.	0.
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
l l	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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)

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Inspection
Employer identification number

	SPIRIT OF AM	ERICA	WORLDWIDE			20-	1687	786	
Par	t 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 1	r	Method of noncash contri		_	s
1	Art - Works of art								
2	Art - Historical treasures								
3	Art - Fractional interests								
4	Books and publications								
5	Clothing and household goods	Х		84,925	. FMV	7			
6	Cars and other vehicles								
7	Boats and planes								
8	Intellectual property								
9	Securities - Publicly traded	Х	8	66,982	. FMV	7			
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	X	1	1,465,830	. FMV	7			
20	Drugs and medical supplies								
21	Taxidermy								
22	Historical artifacts								
23	Scientific specimens								
24	Archeological artifacts								
25	Other (PROMOTIONS)	X	1	3,108,645					
26	Other (ELECTRONICS)	X	1	32,250					
27	Other (<u>MUSICAL INSTRUM</u>)	X	1	1,500	. FMV	7			
28	Other ()								
29	Number of Forms 8283 received by the organization	zation during	g the tax year for c	ontributions					
	for which the organization completed Form 82	33, Part V, D	Oonee Acknowledg	ement 29				0	
								Yes	No
30a	During the year, did the organization receive by	/ contributio	n any property rep	orted in Part I, lines 1 throu	gh 28,	that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ich isn't required to be used	for				
	exempt purposes for the entire holding period?						30a		X
b	If "Yes," describe the arrangement in Part II.								
31	Does the organization have a gift acceptance p	oolicy that re	equires the review of	of any nonstandard contrib	utions?		. 31	X	
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash	1				
	contributions?						32a		X
b	If "Yes," describe in Part II.								
33	If the organization didn't report an amount in c	olumn (c) fo	r a type of property	for which column (a) is ch	ecked,				
	describes to Death II								

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

Schedule M (Form 990) 2022

232142 09-09-22

SCHEDULE O (Form 990)

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 Form 990-EZ.

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

OMB No. 1545-0047 Inspection

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
SPIRIT OF AMERICA'S MISSION IS TO ENGAGE CITIZENS IN PRESERVING THE
PROMISE OF A FREE AND BETTER LIFE. WE DO THIS BY WORKING ALONGSIDE
MILITARY AND DIPLOMATIC PERSONNEL TO HELP THEM SAVE AND IMPROVE LIVES,
PROMOTE VALUES SHARED BY AMERICANS AND OUR ALLIES, STRENGTHEN
RELATIONSHIPS WITH ALLIES AND FRIENDS AND DEMONSTRATE THAT THE UNITED
STATES IS A FRIEND OF THOSE WHO SEEK A BETTER LIFE.
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
WE DO THIS BY WORKING ALONGSIDE MILITARY AND DIPLOMATIC PERSONNEL TO
HELP THEM SAVE AND IMPROVE LIVES, PROMOTE VALUES SHARED BY AMERICANS
AND OUR ALLIES, STRENGTHEN RELATIONSHIPS WITH ALLIES AND FRIENDS, AND
DEMONSTRATE THAT THE UNITED STATES IS A FRIEND OF THOSE WHO SEEK A
BETTER LIFE.
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
SPIRIT OF AMERICA ALSO PROVIDES AMERICANS AN OPPORTUNITY TO CONNECT
WITH, AND SUPPORT THE MISSIONS OF, THOSE WHO SERVE ABROAD, A CONNECTION
THAT LEADS TO A MORE WELL-INFORMED CITIZENRY, A HEALTHIER DEMOCRACY,
AND MORE EFFECTIVE US ENGAGEMENT IN THE WORLD.
OUR EFFORTS FOCUS ON PRIORITIES CRITICAL TO US NATIONAL SECURITY
INTERESTS IN FOUR MAIN REGIONS:

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

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022 Page 2

Name of the organization SPIRIT OF AMERICA WORLDWIDE Employer identification number 20-1687786

1) THE MIDDLE EAST AND CENTRAL ASIA: INCREASING STABILITY AND REDUCING

CONFLICT THROUGH THE PROVISION OF TARGETED HUMANITARIAN AND ECONOMIC

ASSISTANCE TO VULNERABLE COMMUNITIES, BUILDING THE CAPACITY OF HOST

NATION GOVERNMENTAL AND NONGOVERNMENTAL ENTITIES, AND PROVIDING

NONLETHAL EQUIPMENT TO HOST NATION ARMED FORCES. THIS INCLUDES

PROVIDING ENGLISH LANGUAGE TRAINING IN IRAQI-KURDISTAN TO THE PESHMERGA

FORCES, AND NONLETHAL MATERIAL SUPPORT TO THE LEBANESE ARMED FORCES

(LAF), REFUGEE ASSISTANCE IN SIX COUNTRIES ACROSS BOTH REGIONS,

DELIVERING EMERGENCY FOOD AID IN NORTHEAST SYRIA, FUNDING RENOVATIONS

FOR SCHOOLS AND COMMUNITY CENTERS IN TAJIKISTAN AND KAZAKHSTAN,

PROVIDING EXPLOSIVE DETECTION EQUIPMENT IN NORTHEAST SYRIA, AND

PROVIDING OTHER EDUCATIONAL, HUMANITARIAN, AND MEDICAL SUPPLIES.

2) EASTERN EUROPE: STRENGTHENING THE RELATIONSHIPS BETWEEN THE UNITED

STATES AND FRIENDS AND ALLIES TO DEFEND FREEDOM AND DEMOCRACY AGAINST

RUSSIAN AGGRESSION IN UKRAINE AND COUNTER RUSSIAN INFLUENCE IN MOLDOVA

AND THE BALKANS AND STRENGTHENING NATO FORCE INTEGRATION AND COMMUNITY

SUPPORT. IN UKRAINE, THIS INCLUDES THE DELIVERY OF HUNDREDS OF TONS OF

NONLETHAL ASSISTANCE TO UKRAINIAN ARMED FORCES, SUCH AS HELMETS,

BULLETPROOF VESTS, AND OTHER PROTECTIVE GEAR, VEHICLES, SURVEILLANCE

DRONES, FUNDING FOR A TRAINING COURSE FOR CAPTAINS IN THE TERRITORIAL

DEFENSE FORCES, AND MOBILE PHONES, TABLETS, RADIOS, AND OTHER

COMMUNICATIONS GEAR. IN MOLDOVA AND THE BALKANS, TARGETED HUMANITARIAN

AND ECONOMIC ASSISTANCE AND CAPACITY-BUILDING INITIATIVES INCLUDE

ALTERNATIVE FUEL TO KEEP FAMILIES AND SCHOOLS WARM, MEDICAL EQUIPMENT,

TECHNOLOGY, EDUCATIONAL SUPPLIES, AND RENOVATIONS TO COMMUNITY TENNIS

COURTS.

Schedule O (Form 990) 2022 Page 2

Name of the organization SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

3) SOUTHEAST ASIA: STRENGTHENING RELATIONSHIPS BETWEEN THE UNITED

STATES AND FRIENDS, AND ALLIES TO PROTECT FRONTLINES OF DEMOCRACY AND

DETER CHINESE AGGRESSION THROUGH THE PROVISION OF TARGETED HUMANITARIAN

AND ECONOMIC ASSISTANCE, BUILDING THE CAPACITY OF HOST NATION

GOVERNMENTAL AND NONGOVERNMENTAL ENTITIES, AND PROVIDING NONLETHAL

EQUIPMENT TO HOST NATION ARMED FORCES. THIS INCLUDES FUNDING A NETWORK

OF CRISIS RESPONSE ORGANIZATIONS AND EXPANDING THE GOVERNMENT'S

EMERGENCY RESPONSE SYSTEM IN TAIWAN, PROVIDING A COMMUNICATIONS NETWORK

FOR DISPLACED CIVILIANS IN BURMA, SUPPORTING EDUCATIONAL, RURAL HEALTH,

AND FOOD SECURITY PROGRAMS IN MONGOLIA, AND PROVIDING OTHER

EDUCATIONAL, HUMANITARIAN, AND MEDICAL SUPPLIES.

4) WEST AND EAST AFRICA: INCREASING STABILITY AND STOPPING THE SPREAD

OF TERRORISM/EXTREMISM THROUGH THE PROVISION OF TARGETED HUMANITARIAN

AND ECONOMIC ASSISTANCE TO VULNERABLE COMMUNITIES, BUILDING THE

CAPACITY OF HOST NATION GOVERNMENTAL AND NONGOVERNMENTAL ENTITIES, AND

PROVIDING NONLETHAL EQUIPMENT TO HOST NATION ARMED FORCES. EFFORTS

INCLUDE FUNDING RENOVATIONS FOR SCHOOLS AND KEY GOVERNMENT BUILDINGS IN

MOZAMBIQUE, PROVIDING MEDICAL SUPPLIES IN KENYA AND MARITIME

SURVEILLANCE TECHNOLOGY IN COMOROS, AND PROVIDING OTHER EDUCATIONAL AND

HUMANITARIAN SUPPLIES.

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 12C:

THE CONFLICT OF INTEREST POLICY IS SET OUT IN THE ORGANIZATION'S BY-LAWS.

Schedule O (Form 990) 2022 Page 2 Name of the organization **Employer identification number** SPIRIT OF AMERICA WORLDWIDE 20-1687786 OFFICERS AND BOARD MEMBERS SELF-DISCLOSE ANY CONFLICTS OF INTEREST. FORM 990, PART VI, SECTION B, LINE 15: THE COMPANY PURCHASES STANDARD COMPENSATION SURVEYS AND 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: AK, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, MA, MD, ME, MI, MN, MS, NC, ND, NH, NJ, NM, NV, NY, OH OK, OR, PA, RI, SC, TN, UT, VA, WI, WV FORM 990, PART VI, SECTION C, LINE 19: ALL PERTINENT DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE, AN INTERNET SEARCH, OR UPON REQUEST BY INTERESTED PARTIES. FORM 990, PART XII, LINE 2C THE AUDIT OVERSIGHT PROCESS HAS REMAINED UNCHANGED FROM THE PREVIOUS YEAR.

232212 10-28-22 Schedule O (Form 990) 2022

Electronic Filing PDF Attachment

International Boycott Report

Attachment Sequence No. 123 **JANUARY 1** 22 For tax year beginning _____ , 20 ___ (Rev. December 2010) Paper filers must file in **DECEMBER 31** and ending Department of the Treasury duplicate (see When and Where Internal Revenue Service ► Controlled groups, see instructions. to File in the instructions) Name Identifying number SPIRIT OF AMERICA WORLDWIDE 20-1687786 Number, street, and room or suite no. If a P.O. box, see instructions. **3033 WILSON BLVD 700** City or town, state, and ZIP code ARLINGTON, VA 22201 Address of service center where your tax return is filed E-FILED Type of filer (check one): Individual Partnership Corporation ✓ Other Trust Estate Individuals - Enter adjusted gross income from your tax return (see instructions) 2 Partnerships and corporations: a Partnerships—Enter each partner's name and identifying number. Corporations - Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return. If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated. Identifying number Name If more space is needed, attach additional sheets and check this box . Description c Enter principal business activity code and description (see instructions) **d** IC-DISCs—Enter principal product or service code and description (see instructions) Partnerships – Each partnership filing Form 5713 must give the following information: **b** Partnership's ordinary income (see instructions) . . . Corporations – Each corporation filing Form 5713 must give the following information: Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) Common tax year election (see instructions) (1) Name of corporation ► (3) Common tax year beginning ______, 20_____, and ending _____, 20_____ Corporations filing this form enter: (1) Total assets (see instructions) (2) Taxable income before net operating loss and special deductions (see instructions) . **Estates or trusts**—Enter total income (Form 1041, page 1) . . Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions): Foreign tax credit Deferral of earnings of controlled foreign corporations e Foreign trade income qualifying for the extraterritorial income exclusion Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my **Please** knowledge and belief, it is true, correct, and complete. Sign **CEO** Here

Signature

Title

OMB No. 1545-0216

orm 57	713 (Rev. 12-2010)				F	Page			
7a		(as defined in section 951(b)) of g rules) that had operations rep		corporation (including a FSC that does not er section 999(a)?	Yes	Nc ✓			
b		'a is "Yes," is any foreign corp		ontrolled foreign corporation (as defined in		✓			
С		IC-DISC?				√			
d	Do you claim any foreign tax	credit?				√			
е	Do you control (within the report) that has operations r	meaning of section 304(c)) any eportable under section 999(a)?	corporation	n (other than a corporation included in this		√			
	If "Yes," did that corporation year that ends with or within			rnational boycott at any time during its tax		✓			
f	Are you controlled (within report) who has operations in	the meaning of section 304(c)) reportable under section 999(a)	by any pe?	rson (other than a person included in this		√			
	that ends with or within your	r tax year?		anal boycott at any time during its tax year		No de la constant de			
g	-			rtable operations under section 999(a)? .					
h				section 999(a)?		_			
i Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)? j Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income? Operations in or Related to a Boycotting Country (see instructions)									
Dowl	9								
	-		- `	,	Vaa	NIa			
8	or a national of that country	associated in carrying out the	boycott of Is	untry (or with the government, a company, crael which is on the list maintained by the	Yes	NC			
	Secretary of the Treasury ur If "Yes" complete the follow	nder section 999(a)(3)? (See Boy	/cotting Co	untries in the instructions.) additional sheets using the exact format and	check				
	this box					г			
	Name of country	Identifying number of		Principal business activity	IC-D	ISCs			
	Name of Country	person having operations	Code	Description	only- produc				
	(1)	(2)	(3)	(4)		5)			
a L	EBANON	20-1687786	624200	SUPPLIES FOR HUMANITARIAN AID					
b									
С									
d									
е									
f									
g									
h									
i									
j									
k									
ı									
m									
n									
•									

orm 5	713 (Rev. 12-2010)				P	age 🕻
9				ny nonlisted country which you know or ernational boycott directed against Israel?	Yes	No ✓
	If "Yes," complete the follow	ving table. If more space is nee	eded, attach a	additional sheets using the exact format and	check	
	this box	Identifying number of	<u></u>	Principal business activity	P)ISCs
	-	person having operations	Code	Description	produc	-Enter
	(1)	(2)	(3)	(4)	(5)
а						
b						
С						
d						
е						
f						
g						
h						
					Yes	No
10	reason to know requires parti	cipation in or cooperation with a	n international	any other country which you know or have boycott other than the boycott of Israel? additional sheets using the exact format and		✓
	Aleka lead.			<u> </u>	▶	
	Name of country	Identifying number of person having operations	Code	Principal business activity Description	only-	ISCs -Enter ct code
	(1)	(2)	(3)	(4)	1 .	5)
а						
b						
С						
d						
е						
f						
g						
h					Yes	No
11		icipate in or cooperate with an				√
		request, attach a separate sh		d during your tax year. If the request was in ag the nature and form of any and all such		
12						√
		rm other than a written agreen		d to, and attach a general statement of the a separate sheet explaining the nature and fo		
	3 (-	,				

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Form 5713 (Rev. 12-2010) Page 4 Part II Requests for and Acts of Participation in or Cooperation With an International Requests Agreements **Boycott** Yes No Yes No 13a Did you receive requests to enter into, or did you enter into, any agreement (see instructions): As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to-Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion? (d) Refrain from employing individuals of a particular nationality, race, or religion? As a condition of the sale of a product to the government, a company, or a national of a country. to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? b Requests and agreements—if the answer to any part of 13a is "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box Type of cooperation or participation IC-DISCs Identifying number of Name of country Principal business activity person receiving the only-Number of requests Number of agreements Enter request or having the agreement Code Description Total Code Total Code product (1) (2) (3) (4) code (5) (6)(9) b

p

** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) 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.

Open to Public Inspection

OMB No. 1545-0047

A F	or the	e 2022 calendar year, or tax year beginning and	ending				
B (Check if opplicable	C Name of organization		D Employer identific	cation number		
	Addre	SPIRIT OF AMERICA WORLDWIDE					
	Name chang	Doing business as		20-16877	36		
	Initial return Final	Number and street (or P.O. box if mail is not delivered to street address) 3033 WILSON BLVD 700	Room/suite	E Telephone number 571-970-3			
	⊥return, termin ated			G Gross receipts \$	50,573,155.		
	Ameno return	1		H(a) Is this a group re			
	Application			for subordinates			
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in			
1.3	ax-ex	empt status: $X = 501(c)(3) = 501(c)(3)$ (insert no.) 4947(a)(1)	or 527	1	list. See instructions		
	Nebsi			H(c) Group exemption			
		organization; X Corporation Trust Association Other	L Year		1 State of legal domicile: CA		
	art I	Summary	= 10a1	or rormanon, _ = = = _ [1	· Otato of logal dofficing, 9==		
		Briefly describe the organization's mission or most significant activities: PLEA	SE SEE	SCHEDULE O			
Governance	•	Energy describe the organization of most digimicant activities.					
rnai	2	Check this box if the organization discontinued its operations or dispos	sed of more	than 25% of its net ass	ets.		
ove	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)			5		
δ.	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)		5	41		
/itie		Total number of volunteers (estimate if necessary)			0		
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			0.		
⋖		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.		
				Prior Year	Current Year		
d)	8	Contributions and grants (Part VIII, line 1h)		9,665,687.	50,414,651.		
ğ	9	Program service revenue (Part VIII, line 2g)		0.	0.		
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		17,230.	34,261.		
ď		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.		
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,682,917.	50,448,912.		
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		2,334,634.	26,974,286.		
	1	Benefits paid to or for members (Part IX, column (A), line 4)		0.			
s	45	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,829,925.	3,724,841.		
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.		
þe	b	Total fundraising expenses (Part IX, column (D), line 25) 5,310,6	72.				
ñ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,721,584.	5,868,830.		
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		6,886,143.	36,567,957.		
	ı	Revenue less expenses. Subtract line 18 from line 12		2,796,774.	13,880,955.		
or Sec		•	Ве	ginning of Current Year	End of Year		
t Assets or	20	Total assets (Part X, line 16)		11,674,125.	25,653,858.		
ASS	21	Total liabilities (Part X, line 26)		385,310.	507,406.		
Net		Net assets or fund balances. Subtract line 21 from line 20		11,288,815.	25,146,452.		
Pa	art II	Signature Block					
Und	er pena	lties of perjury, I declare that I have examined this return, including accompanying schedule	s and stateme	ents, and to the best of my	knowledge and belief, it is		
true	, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of w	hich preparer	has any knowledge.			
Sig	n	Signature of officer		Date			
Her	е	JAMES HAKE, CHIEF EXECUTIVE OFFICER					
		Type or print name and title					
		Print/Type preparer's name Preparer's signature		Date Check	PTIN		
Paid	I	STACY CULLEN STACY CULLEN	1	0/25/23 self-employ	P00974308		
Prep	arer	Firm's name APRIO, LLP		Firm's EIN 5	7-1157523		
Use	Only	Firm's address 111 ROCKVILLE PIKE SUITE 600					
		ROCKVILLE, MD 20850		Phone no. (3	01) 231-6200		
May	the If	RS discuss this return with the preparer shown above? See instructions			X Yes No		

SEE SCHEDULE O FOR CONTINUATION(S)

30,368,459.

Form 990 (2022)

232002 12-13-22

Total program service expenses

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)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
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? If "Yes," complete Schedule C, Part II	4		х
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		
′		7		x
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	-		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			_V
	Schedule D, Part III	8_		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?			٦,
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
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? If "Yes," complete Schedule D, Part VII	11b		X
С	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? If "Yes," complete Schedule D, Part VIII	11c		Х
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? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	<u> </u>		
ızu	•	12a	Х	
h	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year?	124		
b	•	12b		V X
13	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
				X
14a		14a		
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			
		441	Х	
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		_
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		v	
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	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? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
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? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> X</u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? If "Yes," complete Schedule I, Parts I and II	21		Х

Form	990 (2022) SPIRIT OF AMERICA WORLDWIDE 2	<u> 20-1687786</u>	Р	age 4
Pai	rt 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	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's c			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	<u> </u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and comple			3,7
	Schedule K. If "No," go to line 25a			X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			-
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defe	I		
	any tax-exempt bonds?	24c		_
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
2 5a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25a		X
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	I		-25
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," comp			
	Schedule L. Part I			x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employed			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% of	· I		
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, P			Х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	on		
	contributions? If "Yes," complete Schedule M			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			ا
	Schedule N, Part II	32		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, a	I		 ₩
05 -	Part V, line 1			X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?			
D	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled en	I		
36	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization.			
30				X
37	If "Yes," complete Schedule R, Part V, line 2	30		
31	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			_ <u></u>
-55		38	Х	
Pai				
	Check 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	23		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	0		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gam	ing		

Form **990** (2022) 232004 12-13-22

(gambling) winnings to prize winners?

Form 990 (2022) SPIRIT OF AMERICA WORLDWIDE

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	2 a	41				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	Х	Х	
За	3a Did the organization have unrelated business gross income of \$1,000 or more during the year?						
b	b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O						
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	autho	rity over, a				
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accou	ınt)?	4a		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?			5a		X	
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction			5b		X	
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	e org	anization solicit			,,	
	any contributions that were not tax deductible as charitable contributions?			6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributi	ons	or gifts				
_	were not tax deductible?			6b			
7	Organizations that may receive deductible contributions under section 170(c).			_		- V	
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	rvices	provided to the payor?	7a		X	
				7b			
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			_		, v	
	to file Form 8282?	1	1	7c		X	
	If "Yes," indicate the number of Forms 8282 filed during the year	_ 7d		7.		х	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit or		CT?	7e 7f		X	
t ~	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit control of the organization received a contribution of qualified intellectual preparty, did the organization file for		900 oo roquirod?	7g			
g							
8	 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 						
0							
9	 sponsoring organization have excess business holdings at any time during the year? Sponsoring organizations maintaining donor advised funds. 						
а	Did the appropriate appropriate realist contact the distributions and a continuous 40000			9a			
b				9b			
10	Section 501(c)(7) organizations. Enter:						
а	Initiation fees and capital contributions included on Part VIII, line 12	10	<u>, </u>				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	101					
11	Section 501(c)(12) organizations. Enter:		•				
а	Gross income from members or shareholders	118	1				
	Gross income from other sources. (Do not net amounts due or paid to other sources against						
	amounts due or received from them.)	111)				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	104	1?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	121)				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.						
а	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		1				
	organization is licensed to issue qualified health plans	131)				
	Enter the amount of reserves on hand	13	:				
				14a		X	
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					\ . ,	
	excess parachute payment(s) during the year?			15		X	
	If "Yes," see the instructions and file Form 4720, Schedule N.		•			177	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	t inco	me?	16		X	
	If "Yes," complete Form 4720, Schedule O.						
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac			در			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17			
	If "Yes," complete Form 6069.						

Form **990** (2022)

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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 on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI						X
Sec	tion 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 on Schedule O.						
b	Enter the number of voting members included on 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	direc	ct supervision				
	of officers, directors, 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 9	90 wa	as filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?			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 ap	point	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, st	ockho	olders, 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	r by th	e following:				
а	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 read	ched a	at the				
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O				9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	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 ch	apters	s, 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	befo	re filing the form	?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.						
12a	1 , 39 to 10				12a	X	
b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?						
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If " γ	es," c	describe				
	on Schedule O how this was done				12c	X	
13	Did the organization have a written whistleblower policy?			г	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 approva	l by in	dependent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?						
	The organization's CEO, Executive Director, or top management official				15a	X	
b	Other officers or key employees of the organization			[15b	<u> </u>	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	nent v	vith a	J			
	taxable entity during the year?				16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its p	participation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	izatio	n's				
	exempt status with respect to such arrangements?				16b		
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed AK, AR, CA, CO, C	T,F	<u>'L,GA,HI,</u>	IL,	KS,	KY,	, MA
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, are	nd 990	D-T (section 501(d	c)(3)s	only) a	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.						
	X Own website X Another's website X Upon request Other (explain		,				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	nflict	of interest policy	, and	financ	ial	
	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 boo	ks an	d records				
	JAMES HAKE - 571-970-1370						
	3033 WILSON BLVD SUITE 700, ARLINGTON, VA 22201						
232006	SEE SCHEDULE O FOR FULL LIST OF STATES				Form	990	(2022)

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per	(do box	not c	Pos heck	ition		one i an	an compensation	(E) Reportable compensation from related	(F) Estimated amount of other
	week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former		organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) JIM HAKE CEO, FOUNDER, BOARD MEMBER	40.00	x		х				275,040.	0.	27,738.
(2) ERNEST ZINN	40.00									-
CHIEF OF INTERNATIONAL OPE				Х				238,559.	0.	21,300.
(3) DOROTHY O'DONNELL	40.00									
CHIEF FINANCIAL OFFICER				Х				196,468.	0.	27,615.
(4) TERRELL CHANDLER	40.00									
DIRECTOR, INTERNATIONAL PROGRAMS						Х		148,838.	0.	6,379.
(5) SHIRLEY HARTMAN	40.00									
CHIEF DEVELOPMENT OFFICER				X				136,083.	0.	14,034.
(6) WILLIAM JOHN SCHRODER	40.00	<u> </u>								
REGIONAL DIRECTOR						X		126,540.	0.	20,894.
(7) COLLEEN DENNY	40.00									
REGIONAL DIRECTOR						Х		130,777.	0.	16,477.
(8) JOSHUA BRANDON	40.00	1								
REGIONAL DIRECTOR						Х		130,662.	0.	15,512.
(9) ZACKARIA BAZZI	40.00	1								
REGIONAL DIRECTOR						Х		130,783.	0.	5,642.
(10) ALAN FELDENKRIS	40.00	1								
CHIEF MARKETING OFFICER				Х				78,601.	0.	6,095.
(11) PEGGY FINDLEY	20.00	1								
BOARD SECRETARY				Х				60,254.	0.	3,050.
(12) BOB OSTER	0.50	ļ								
BOARD CHAIR	<u> </u>	Х						0.	0.	0.
(13) MICHAEL BIGHAM	0.50	l								
BOARD MEMBER	<u> </u>	Х						0.	0.	0.
(14) NATALIE CRYER	0.50	l								
BOARD MEMBER	<u> </u>	Х						0.	0.	0.
(15) FRED KHOSRAVI	0.50	ļ								
BOARD MEMBER	0.50	Х	_		_			0.	0.	0.
(16) JOHN PHELAN	0.50	٠,						_	_	•
BOARD MEMBER		Х	-	-	\vdash			0.	0.	0.
		1								

232007 12-13-22 Form **990** (2022)

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Section A. Onicers, Directors, Trus	tees, Ney Emp	лоуе	ees,	and	<u>ı ⊓ıç</u>	gnes	i C	ompensated Employee	(continued)				
(A) Name and title	(B) Average hours per week (list any hours for					than of s both or/trus	one an tee)	(D) Reportable compensation from the organization	(E) Reportable compensatio from related organization	(E) Reportable ompensation from related		(F) timate nount other pensa om the	of tion
	related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	- 1	org and	anizati d relati anizatio	ion ed
4h Cubiadal								1,652,605.		0.	16	4,7	36
to Total from continuation sheets to Part VII d Total (add lines 1b and 1c)	, Section A							1,652,605.		0.		4,7	0.
Total number of individuals (including but no compensation from the organization									000 of reportable			_,	9
3 Did the organization list any former officer,	director, truste	e, k	кеу е	mpl	oye	e, or	hig	hest compensated emp	loyee on			Yes	No
line 1a? If "Yes," complete Schedule J for so 4 For any individual listed on line 1a, is the su	m of reportabl	е со	mpe	nsa	tion	and	oth	ner compensation from t	ne organization		3	37	X
 and related organizations greater than \$150 Did any person listed on line 1a receive or a rendered to the organization? If "Yes." com 	ccrue compen	satio	on fr	om	any	unre	elate	ed organization or individ			5	Х	x
Section B. Independent Contractors	piete Scheaule) J TC	or su	icn į	oers	on .				·····			
Complete this table for your five highest count the organization. Report compensation for the organization.	· ·	-								ensat	ion fro	om	
(A)								(B)			(C		
Name and business	address							Description of s	ervices	C	omper	nsatio	<u> </u>
METAFORCE, LLC 2342 42ND AVE E, SEATTLE,	WA 981	<u>12</u>					_	MARKETING			31	5,3!	50.
AUSA 2425 WILSON BLVD, ARLINGT	ON, VA	22	20	1			$\overline{}$	RENT	ND		15	2,9'	70.
	LEMONDES, MARTHA FUQUA 3390 EAGER RD, JAMESVILLE, NY 13078 RELATED RESOURCE NEE							12	7,5	38.			

Total number of independent contractors (including but not limited to those listed above) who received more than

Form **990** (2022)

\$100,000 of compensation from the organization

Form 990 (2022) SPIRIT
Part VIII Statement of Revenue

		Check if Schodule Checking a rea	nonco or r	acto to ony lin	o in this Dort VIII			
		Check if Schedule O contains a res	ponse or r	lote to any lin	(A)	(B)	(C)	(D)
					Total revenue	Related or exempt	Unrelated	Revenue excluded
							business revenue	from tax under
								sections 512 - 514
ıts	1 a	Federated campaigns1a	а					
ran	b	Membership dues 1k	o					
Ω̈́Ħ	С	Fundraising events 10						
ifts		Related organizations 10	1					
eji B		Government grants (contributions)						
Sin		All other contributions, gifts, grants, and	+					
Ę Ę	'		. 5	0 414 651				
들 된		similar amounts not included above		0,414,651.				
Contributions, Gifts, Grants and Other Similar Amounts	g		g \$	4,693,150.				
<u>5 g</u>	h	Total. Add lines 1a-1f			50,414,651.			
			В	usiness Code				
ĕ	2 a	ı <u></u>						
ξ	b	·						
Ser	С							
m Ve	d							
gra Re	_		_					
Program Service Revenue	2	All other program service revenue	— <u> </u>					
_								
\rightarrow		Total. Add lines 2a-2f						
	3	Investment income (including dividends	s, interest,	and				
		other similar amounts)			34,391.			34,391.
	4	Income from investment of tax-exempt	bond proc	eeds				
	5	Royalties						
		(i) Ro	eal ((ii) Personal				
	6 a	Gross rents 6a						
		Less: rental expenses 6b						
	c							
		Net westel income on (less)						
				/ii) Othor				
	<i>i</i> a	(7		(ii) Other				
		,	,113.					
	b	Less: cost or other basis						
ne			,243.					
Revenue	С	Gain or (loss) 7c	-130.					
Be	d	Net gain or (loss)	<u></u>		-130.			-130.
ē	8 a	Gross income from fundraising events (not						
₽		including \$ of	f					
_		contributions reported on line 1c). See						
		Part IV, line 18	8a					
	h	Less: direct expenses						
		Net income or (loss) from fundraising ev						
	9 a	Gross income from gaming activities. S						
		Part IV, line 19						
		Less: direct expenses						
	С	Net income or (loss) from gaming activit	ties					
	10 a	Gross sales of inventory, less returns						
		and allowances	10a					
	b	Less: cost of goods sold						
		Net income or (loss) from sales of inven						
$\overline{}$	U	The modifie of floody from Sales of filler		usiness Code				
SI	44 .			aomess ooue				
e e	11 a							
Miscellaneous Revenue	b	·						
cel }e∧	С							
Alis	d	All other revenue						
	е	Total. Add lines 11a-11d						
	12	Total revenue. See instructions			50,448,912.	0.	٥.	34,261.

SPIRIT OF AMERICA WORLDWIDE 20-1687786 Page **10** Form 990 (2022) 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 (**D**)
Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign 26,974,286. individuals. See Part IV, lines 15 and 16 26,974,286. Benefits paid to or for members Compensation of current officers, directors, 1,084,837. 665,065. 181,797. 237,975. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 2,178,085. 1,335,285. 365,004. 477,796. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 216,952. 133,003. 36,357. 47,592. Other employee benefits 9 244,967. 150,178. 41,052. 53,737. 10 Payroll taxes 11 Fees for services (nonemployees): Management 7,887. 701. 6,936. 250. Legal 46,614. 4,143. 40,993. 1,478. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 1,007,441. 146,264. 30,742. 830,435. column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 274,583. 82,492. 19,242. 172,849. Office expenses 13 221,784. 118,021. 30,853. 72,910. Information technology 14 15 Royalties 24,383. 147,776. 89,912. 33,481. 16 Occupancy 648,933. 481,566. 72,254. 95,113. 17 Payments of travel or entertainment expenses 18 for any federal, state, or local public officials ... 813. 11,604. 3,486. 7,305. Conferences, conventions, and meetings 19

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

232010 12-13-22

Form 990 (2022)

65,385.

92,306.

3,108,645.

36,567,957.

197,261.

23,163.

13,238.

2,210.

40,155.

73,039.

59,263.

6,959.

3,977.

30,368,459.

664.

e All other expenses

Payments to affiliates

Depreciation, depletion, and amortization

Other expenses. Itemize expenses not covered

IN-KIND PSA AIRTIME PUBLIC RELATIONS

STAFF DEVELOPMENT

above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)

DUES AND SUBSCRIPTIONS

Total functional expenses. Add lines 1 through 24e

Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

20

21

22

23

24

25

10,902.

8,326.

2,643.

1,623.

928.

155.

13,823.

888,826.

14,328.

10,941.

3,106,002.

5,310,672.

124,175.

14,581.

8,333.

1,391.

Form 990 (2022)

Pa	rt X	Balance Sheet					
		Check if Schedule O contains a response or no	te to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	7,390,521.	1	10,064,495.		
	2	Savings and temporary cash investments			2,479,222.	2	2,562,895.
	3	Pledges and grants receivable, net		1,501,500.	3	12,632,247.	
	4	Accounts receivable, net			4		
	5	Loans and other receivables from any current of					
		trustee, key employee, creator or founder, subs	stantial co	ontributor, or 35%			
		controlled entity or family member of any of the	se perso	ns		5	
	6	Loans and other receivables from other disqual					
		under section 4958(f)(1)), and persons describe		6			
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			40.550	8	22 125
⋖	9				48,778.	9	82,496.
	10a	Land, buildings, and equipment: cost or other		225 504			
		basis. Complete Part VI of Schedule D		335,504.	100 500		F4 226
		Less: accumulated depreciation		281,168.	120,583.		54,336.
	11	Investments - publicly traded securities	133,521.	11	9,885.		
	12	Investments - other securities. See Part IV, line	133,321.	12	110,749.		
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets Other assets See Best IV line 11		0.	14 15	136,755.	
	15 16	Other assets. See Part IV, line 11			11,674,125.	16	25,653,858.
	17	Accounts payable and accrued expenses			256,817.		191,580.
	18	Grants payable		18			
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete	Part IV o	of Schedule D		21	
Ø	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, subs	stantial co	ontributor, or 35%			
abil		controlled entity or family member of any of the	se perso	ns		22	
=	23	Secured mortgages and notes payable to unrel	ated third	d parties		23	
	24	Unsecured notes and loans payable to unrelate	ed third p	arties		24	
	25	Other liabilities (including federal income tax, p	ayables t	o related third			
		parties, and other liabilities not included on line	s 17-24).	Complete Part X	100 100		245 226
		of Schedule D			128,493.		315,826.
	26	Total liabilities. Add lines 17 through 25		77	385,310.	26	507,406.
Ø		Organizations that follow FASB ASC 958, ch	eck here	X			
Jce		and complete lines 27, 28, 32, and 33.			7 420 455		10 010 /15
<u>a</u>	27				7,439,455. 3,849,360.	27	10,819,415. 14,327,037.
g B	28	Net assets with donor restrictions		3,043,300.	28	14,321,031.	
Ë		Organizations that do not follow FASB ASC sand complete lines 29 through 33.	oo, che	ck nere			
P	29	Capital stock or trust principal, or current funds				29	
ets	30	Paid-in or capital surplus, or land, building, or e				30	
Ass	31	Retained earnings, endowment, accumulated in				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			11,288,815.	32	25,146,452.
Z	33	Total liabilities and net assets/fund balances			11,674,125.	33	25,653,858.
					,,		Farm 990 (0000)

Form **990** (2022)

Pa	rt 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	50,44			
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,56			
3	Revenue less expenses. Subtract line 2 from line 1	3	13,88			
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,28	,288,815.		
5	Net unrealized gains (losses) on investments	5	-2	3,3	18.	
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 on Schedule O)	9			0.	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	25,14	6,4	52.	
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII				X	
				Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?					
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		2b	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:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	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?		2c	X		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b			
			Form	990	(2022)	

232012 12-13-22

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

Open In

OMB No. 1545-0047

Open to Public Inspection

Employer identification number Name of the organization SPIRIT OF AMERICA WORLDWIDE 20-1687786 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	5369732.	7470346.	2863727.	9665687.	50414651.	75784143.
2	Tax revenues levied for the organ-						
	ization'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	5369732.	7470346.	2863727.	9665687.	50414651.	75784143.
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)						28695009.
	Public support. Subtract line 5 from line 4.						47089134.
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	5369732.	7470346.	2863727.	9665687.	50414651.	75784143.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	21,233.	33,751.	9,614.	3,017.	34,391.	102,006.
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						75886149.
12	Gross receipts from related activities,	etc. (see instruction	ns)			12	
13	First 5 years. If the Form 990 is for th	ne organization's fir	st, second, third, f	fourth, or fifth tax y	ear as a section 5	01(c)(3)	
	organization, check this box and stop						
Sec	ction C. Computation of Publi	c Support Per	centage				
	Public support percentage for 2022 (I					14	62.05 %
	Public support percentage from 2021					15	72.60 %
16a	33 1/3% support test - 2022. If the	organization did no	t check the box or	n line 13, and line 1	14 is 33 1/3% or m	ore, check this bo	
	stop here. The organization qualifies	as a publicly suppo	orted organization				X
b	33 1/3% support test - 2021. If the	organization did no	t check a box on li	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check th	nis box
	and stop here. The organization qual	ifies as a publicly s	upported organiza	ation			
17a	10% -facts-and-circumstances test	- 2022. If the org	anization did not c	heck a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop her	r e. Explain in Part	VI how the organi	zation
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported or	rganization		
b	10% -facts-and-circumstances test	- 2021. If the org	anization did not c	heck a box on line	e 13, 16a, 16b, or ¹	17a, and line 15 is	10% or
	more, and if the organization meets the	ne facts-and-circum	stances test, chec	ck this box and st	op here. Explain i	n Part VI how the	
	organization meets the facts-and-circu	umstances test. Th	e organization qua	alifies as a publicly	supported organia	zation	
18	Private foundation. If the organization	n did not check a l	oox on line 13, 16a	a, 16b, 17a, or 17b	, check this box a	nd see instruction	s
	more, and if the organization meets the organization meets the facts-and-circumstants.	ne facts-and-circum umstances test. Th	nstances test, chec e organization qua	ck this box and st alifies as a publicly	cop here. Explain i supported organia	n Part VI how the zation nd see instruction	

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.)

Sed	ction A. Public Support	siow, picase comp	olete i art ii.j				
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, 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 bus-						
_	iness under section 513						
4	Tax revenues levied for the organ- ization'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						
	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.)						
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	(a) 2010	(6) 2019	(6) 2020	(4) 2021	(6) 2022	(i) iotai
	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						
	Net income from unrelated business activities not included on 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 5 years. If the Form 990 is for the	J		,	•	()()	· —
	check this box and stop here						
	ction C. Computation of Publi					1 1	
	Public support percentage for 2022 (li	, , , , , , , , , , , , , , , , , , , ,	•	column (f))		15	%
	Public support percentage from 2021		-			16	%
	ction D. Computation of Inves					T .= T	
	Investment income percentage for 20					17	<u>%</u>
	Investment income percentage from 2					18	% 7 :+
198	33 1/3% support tests - 2022. If the						
b	more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the	organization did r	not check a box or	line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	and
	line 18 is not more than 33 1/3%, che	ck this box and st	t op here. The orga	anization qualifies a	as a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	hox on line 14 19	a or 19h check th	nis hox and see in	structions	1 1

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 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 lines 3b and 3c 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")? |f "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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?
- 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).
- Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes." complete Part I of Schedule L (Form 990).
- 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 on 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 on 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 line 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.)

		Yes	No
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	10b		
مارر	A (Form	n aan)	2022

Schedule A (Form 990)

Pai	TIV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
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.	2		
<u>Sec</u>	tion 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).	1		
Sec	tion 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?	1		
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).	2		
3	By reason of the relationship described on line 2, above, 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.	3		
Sec	tion 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).			
а	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.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	truction	(2)	
2	Activities Test. Answer lines 2a and 2b below.	traction.	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.	2a		
b	Did the activities described on line 2a, above, 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			
		2b		
3	these activities but for the organization's involvement. Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
a	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	За		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ja		
U	of its supported organizations? If "Yes " describe in Part VI the role played by the organization in this regard	3b		
	or to experience organizations: If the describe in i are vi the fole diaved by the organization in this repart	- JD		i

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Schedule A (Form 990) 2022

Sche	dule A (Form 990) 2022 SPIRIT OF AMERICA WORLD			20-1687786 Page 6
Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organ	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust on	Nov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus	t complete	Sections A through E.	
Sect	ion 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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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 0.015 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 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 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			

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

Schedule A (Form 990) 2022

instructions).

emergency temporary reduction (see instructions).

Par	t V Type III Non-Functionally Integrated 509((a)(3) Supporting Orga	inizations _(continued))
Secti	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes	1	
2	Amounts paid to perform activity that directly furthers exemp			
	organizations, in excess of income from activity	2	2	
3	Administrative expenses paid to accomplish exempt purpose	s 3	3	
4	Amounts paid to acquire exempt-use assets	4	1	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)	5	5
6	Other distributions (describe in Part VI). See instructions.		6	6
7	Total annual distributions. Add lines 1 through 6.		7	7
8	Distributions to attentive supported organizations to which the	ne organization is responsive		
	(provide details in Part VI). See instructions.		8	3
9	Distributable amount for 2022 from Section C, line 6		g	
10	Line 8 amount divided by line 9 amount		10)
		(i)	(ii)	(iii)
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2022	Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
с	From 2019			
d	From 2020			
е	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i_	Carryover from 2017 not applied (see instructions)			
j_	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D,			
	line 7: \$			
<u>a</u>	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j			
	and 4c.			
88	Breakdown of line 7:			
a	Excess from 2018			
<u>b</u>	Excess from 2019			
c	Excess from 2020			
<u>d</u>	Excess from 2021			

Schedule A (Form 990) 2022

e Excess from 2022

232028 12-09-22 Schedule A (Form 990) 2022

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Employer identification number

SPIRIT OF AMERICA WORLDWIDE 20-1687786 Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ <u>15,926,940.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ <u>4,000,000</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$ 2,705,517.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	Name, address, and ZIF + 4	\$5,826,940.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$ <u>1,465,830</u> .	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$ <u>1,019,778.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$3,108,645.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash Complete Part II for noncash contributions.)

Name of organization Employer identification number

SPIRIT OF AMERICA WORLDWIDE

20-1687786

Part II	Noncash Property (see instructions). Use duplicate copies of Part II i	if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	PROTEIN BARS FOR DISTRIBUTION	_	
5		_	
		\$ <u>1,465,830</u> .	04/13/22
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	TV PSA CAMPAIGN	_	
$\frac{7}{2}$			12/31/22
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
		_	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
		_	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
		_	
		_ \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
		_	
		_	Schedule R (Form 990) (2022)

Name of organization **Employer identification number** SPIRIT OF AMERICA WORLDWIDE 20-1687786 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

223454 11-15-22 Schedule B (Form 990) (2022)

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 Inspection

Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		r Si	milar Funds o	r Ac	coun	ts. Complete if the		
	organization anomorou neo orni om oco, natriv, iiii	(a) Donor adv	vised	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 v	vriting that the assets	held	d in donor advised	d fund	s			
	are the organization's property, subject to the organization's	-					Yes No		
6	Did the organization inform all grantees, donors, and donor ad								
	for charitable purposes and not for the benefit of the donor or								
	impermissible private benefit?								
Par	t II Conservation Easements. Complete if the org	ganization answered "	Yes	" on Form 990, Pa	art IV,	line 7.			
1	Purpose(s) of conservation easements held by the organization	on (check all that appl	y).						
	Preservation of land for public use (for example, recreat	tion or education)		Preservation of a	a histo	rically	important land area		
	Protection of natural habitat			Preservation of a	certif	fied his	storic structure		
	Preservation of open space								
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation cont	ribu	tion in the form of	a cor	servat			
	day of the tax year.						Held at the End of the Tax Year		
а	Total number of conservation easements					2a			
b						2b			
С	Number of conservation easements on a certified historic stru					2c			
d	Number of conservation easements included in (c) acquired a								
	historic structure listed in the National Register					2d			
3	Number of conservation easements modified, transferred, rele	eased, extinguished, o	or te	rminated by the o	organiz	zation	during the tax		
	year								
4	Number of states where property subject to conservation eas	_							
5	Does the organization have a written policy regarding the per								
						Yes No			
6	6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year								
7	7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year								
		,		J			,		
8	Does each conservation easement reported on line 2(d) above	e satisfy the requireme	ents	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	on easements in its re	venu	ue and expense st	tateme	ent and	d		
	balance sheet, and include, if applicable, the text of the footn	ote to the organization	n's f	inancial statemen	its tha	t desc	ribes the		
Da	organization's accounting for conservation easements.	Aut Historiaal T		Oth	- · · · ·	:1	w Accete		
Pai	t III Organizations Maintaining Collections of		rea	sures, or Oth	er Si	ımııaı	r Assets.		
	Complete if the organization answered "Yes" on Form								
1a	If the organization elected, as permitted under FASB ASC 956	•							
	of art, historical treasures, or other similar assets held for pub	•				ce of p	DUBLIC		
	service, provide in Part XIII the text of the footnote to its finan								
b	If the organization elected, as permitted under FASB ASC 956	•							
	art, historical treasures, or other similar assets held for public	exhibition, education	, or	research in furthe	rance	of pub	olic service,		
	provide the following amounts relating to these items:						•		
	(i) Revenue included on Form 990, Part VIII, line 1								
•							\$		
2	If the organization received or held works of art, historical treat				gain, p	rovide	•		
_	the following amounts required to be reported under FASB AS						¢		
a	Revenue included on Form 990, Part VIII, line 1						Φ		
D	Assets included in Form 990, Part X					;	φ		

Schedule D (Form 990) 2022

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

Pa	rt III Organizations Maintaining Co	llections of Art	, Historical Tre	asures, or Otl	ner S	imilaı	Assets	(contin	ued)	
3	Using the organization's acquisition, accession							(OOTHER)	uou j_	
_	collection items (check all that apply):	.,	,	onouning and a main	o o.g					
а	Public exhibition	d	I oan or exc	hange program						
b	Scholarly research	e	Other							
c	Preservation for future generations	Č								
4	Provide a description of the organization's coll	actions and explain	how they further th	ne organization's e	vamnt	nurno	se in Dart	YIII		
5	During the year, did the organization solicit or	•	•	•	•		se III Fait	AIII.		
3	to be sold to raise funds rather than to be mail							Yes		No
Pa	rt IV Escrow and Custodial Arrange									INO
	reported an amount on Form 990, Part		te ii trie organizatio	ii alisweled Tes	01110	1111 990	, raitiv, i	1116 3, 01		
12	Is the organization an agent, trustee, custodial		any for contributions	s or other assets n	ot incl	uded				
Iu	on Form 990, Part X?							Yes		No
h	If "Yes," explain the arrangement in Part XIII ar							_ 103		, 110
	ii res, explain the arrangement iii r art XIII ai	id complete the low	owing table.					Amount		
	Beginning balance					1c				
						1d				
	Additions during the year Distributions during the year					1e				
f						1f				
	Ending balance Did the organization include an amount on For					$\overline{}$		Yes	$\overline{}$	No
	If "Yes," explain the arrangement in Part XIII. C	* *	•		•			_ 163] 110
Pa										
		(a) Current year	(b) Prior year	(c) Two years bac		Three v	ears back	(e) Four	vears	back
10	Beginning of year balance	141,152.	132,572.				07,033.		100,	
b	- · · · ·				+		,			<u> </u>
	Net investment earnings, gains, and losses	-20,508.	9,985.	12,10			17,960.		2	632.
q	Grants or scholarships		.,		+					
	Other expenditures for facilities									
-		5,800.	1,405.	1,61	,		2,905.		2	632.
	and programs	0,000.	2,100.	2,02			_,,,,,,,			
	Administrative expenses	114,844.	141,152.	132,57	,	1	22,088.		100,	000
g	End of year balance Provide the estimated percentage of the curre	, ,	· · · · · · · · · · · · · · · · · · ·				22,000.		100,	
2		29.1500	%	i) Helu as.						
a	Permanent endowment 70.8500	%	_70							
b										
C	Term endowment% The percentages on lines 2a, 2b, and 2c shoul									
0-	, ,	•								
sa	Are there endowment funds not in the possess	sion of the organizat	lion that are neid ar	ia administerea io	rtne			Г	Yes	No
	organization by:								103	X
	(i) Unrelated organizations							3a(i)		X
	(ii) Related organizations							3a(ii)		
								3b		
Pai	Describe in Part XIII the intended uses of the crit VI Land, Buildings, and Equipme		rment funds.							
· u	Complete if the organization answered		Part IV line 11a S	ee Form 990 Part	Y line	10				
			<u> </u>	Í			-1	(-I) D I		
	Description of property	(a) Cost or ot basis (investm		or other (cother)	•	ımulate ciation	ea	(d) Book	value	,
	Lord	 	Dasis	(Other)	aepre	ciatiOH				
	Land									
	Buildings			6,755.		6,04	16		7 (9.
	Leasehold improvements			7,175.		0,00			7,17	
	Equipment			1,574.		5,12			5,4	
	Other Add lines 1a through 1e (Column (d) must ag				т/	J, I	٠٧٠		1.33	

Schedule D (Form 990) 2022

Part VII Investments - Other Securities	
Dart VIII Investments - ()ther Securities	<u>, </u>

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)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)

Part IX Other Assets.

(6) (7) (8) (9)

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) ACCRUED LIABILITIES	173,541.
(3) LEASE LIABILITIES - FINANCE	
(4) LEASES, CURRENT PORTION	71,129.
(5) LEASE LIABILITY - OPERATING LEASE	71,156.
(6)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	315,826.

^{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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022

Yest VI	Dagge	ailiatian	of Davision is	/	Ludited Figer	soial Ctatamanta	With Davison
Jiledule D	(คบเบเ ลลด	1) 2022	DITKII	\circ	MILLICH	MOKIDMIDI	

Pai	Reconciliation of Revenue per Audited Financial Statement	is with Revenue per Re	turn.	
	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	50,427,225.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a -23,318.		
b	Donated services and use of facilities	2b 1,631.		
С		2c		
d		2d		
е	Add lines 2a through 2d		2e	-21,687.
3	Subtract line 2e from line 1		3	50,448,912.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	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	50,448,912.
Pa	rt XII Reconciliation of Expenses per Audited Financial Statemer	nts With Expenses per F	Retur	n.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			
1	Total expenses and losses per audited financial statements		1	36,569,588.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a 1,631.		
b	Prior year adjustments	2b		
С	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d		2e	1,631.
3	Subtract line 2e from line 1		3	36,567,957.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а		1 - 1		
u	Investment expenses not included on Form 990, Part VIII, line 7b	4a		

Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18, 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:

c Add lines 4a and 4b

DURING 2015, THE ORGANIZATION RECEIVED ONE DONOR-RESTRICTED ENDOWMENT FUND WHICH IS HELD IN AN INVESTMENT ACCOUNT. CORRELATING NET ASSETS ARE CLASSIFIED AS PERMANENTLY RESTRICTED. INVESTMENT INCOME AND GAINS FROM THESE INVESTMENTS ARE AVAILABLE TO BE APPROPRIATED FOR GENERAL OPERATIONAL USE. THE DONOR HAS REQUESTED THE NOMINAL VALUE OF THE GIFT BE RETAINED IN PERPETUITY TO SUPPORT THE ORGANIZATION'S ACTIVITIES. THE ORGANIZATION'S POLICY IS TO APPROPRIATE EARNINGS FROM THIS ENDOWMENT TO SUPPORT ITS PROGRAM PURPOSE ACTIVITIES.

PART X, LINE 2:

THE ORGANIZATION EVALUATES UNCERTAINTY IN INCOME TAX POSITIONS BASED ON A Schedule D (Form 990) 2022

Part XIII Supplemental Information (continued)
MORE-LIKELY-THAN-NOT RECOGNITION STANDARD. IF THAT THRESHOLD IS MET, THE
TAX POSITION IS THEN MEASURED AT THE LARGEST AMOUNT THAT IS GREATER THAN
50% LIKELY OF BEING REALIZED UPON ULTIMATE SETTLEMENT. AS OF DECEMBER 31,
2022 AND 2021, THERE ARE NO ACCRUALS FOR UNCERTAIN TAX POSITIONS. IF
APPLICABLE, THE ORGANIZATION RECORDS INTEREST AND PENALTIES AS A COMPONENT
OF INCOME TAX EXPENSE. TAX YEARS FROM 2019 THROUGH THE CURRENT YEAR
REMAIN OPEN FOR EXAMINATION BY TAX AUTHORITIES.

SCHEDULE F (Form 990)

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.

Open to Public

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

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

Inspection

CDIDIM	$\sim E$	$\lambda MDDT \Delta \lambda$	MODI DUITD	١T

Employer identification number

20-1687786 OF AMERICA WORLDWIDE 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, X Yes the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? 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.) (b) Number of (e) If activity listed in (d) (a) Region (c) Number of (d) Activities conducted in the region (f) Total employees, expenditures offices (by type) (such as, fundraising, prois a program service, agents, and for and in the region gram services, investments, grants to describe specific type independent investments contractors of service(s) in the region recipients located in the region) in the region in the region HUMANITARIAN AID, CENTRAL AMERICA AND GRANT MAKING, PROGRAM THE CARIBBEAN 0 SERVICES EDUCATIONAL PROGRAMS 30,346. HUMANITARIAN AID, EDUCATIONAL PROGRAMS, EAST ASTA AND THE GRANT MAKING, PROGRAM PACIFIC 0 0 SERVICES /EHICLES 666,408. EUROPE (INCLUDING GRANT MAKING, PROGRAM HUMANITARIAN AID, ICELAND & GREENLAND) 0 0 SERVICES EQUIPMENT 471,928. MIDDLE EAST AND GRANT MAKING, PROGRAM HUMANITARIAN AID, SERVICES NORTH AFRICA MEDICAL SUPPLIES 0 0 171,444. HUMANITARIAN AID, EQUIPMENT, VEHICLES, RUSSIA AND GRANT MAKING, PROGRAM MEDICAL SUPPLIES, OTHER NEIGHBORING STATES 0 0 SERVICES SUPPLIES 25,397,122. GRANT MAKING, PROGRAM HUMANITARIAN AID, SUB-SAHARAN AFRICA 0 SERVICES EQUIPMENT 386,090. 0 0 27,123,338. 3 a Subtotal **b** Total from continuation 0 0 sheets to Part I Totals (add lines 3a 27,123,338. and 3b)

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

Schedule F (Form 990) 2022

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV appraisal, other)
		CENTRAL AMERICA						
		AND THE CARIBBEAN	EDUCATIONAL PROGRAMS	10,610.	WIRE	0.		
		EAST ASIA AND THE						
			EDUCATIONAL PROGRAMS	366,623.	WIRE	0.		
		EAST ASIA AND THE						
		PACIFIC	HUMANITARIAN AID	41,024.	WIRE	0.		
		EAST ASIA AND THE						
		PACIFIC	EDUCATIONAL PROGRAMS	40,396.	WIRE	0.		
		EAST ASIA AND THE					VEHICLE REPAIR	
		PACIFIC	HUMANITARIAN AID	0.		22,487.	SERVICE	COST
		EUROPE (INCLUDING						
		ICELAND &						
		GREENLAND)	HUMANITARIAN AID	0.		36,161.	EQUIPMENT	COST
		EUROPE (INCLUDING						
		ICELAND &		51 054		•		
		GREENLAND)	HUMANITARIAN AID	51,974.	MIKE	0.		
		MIDDLE EAST AND						
		NORTH AFRICA	HUMANITARIAN AID	0.		23,311.	MEDICAL SUPPLIES	COST

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part II Continuatio	n of Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line	1)	
1 (a) Name of organizatio	(b) IRS code section and EIN (if applicable)	I (c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		RUSSIA AND						
		NEIGHBORING STATES	EDUCATIONAL PROGRAMS	87,902.	WIRE	0.		
		RUSSIA AND NEIGHBORING STATES	HUMANITARIAN AID	50,010.	WIRE	0.		
		RUSSIA AND NEIGHBORING STATES	EDUCATIONAL PROGRAMS	34,125.	WIDE	0.		
		SUB-SAHARAN AFRICA	HUMANITARIAN AID	75,754.		0.		
		RUSSIA AND NEIGHBORING STATES	HUMANITARIAN ASSISTANCE FOR UKRAINE	0.	, and a second		EQUIPMENT	COST
		RUSSIA AND	HUMANITARIAN ASSISTANCE FOR UKRAINE	0.		1465830.		COST
		RUSSIA AND NEIGHBORING STATES	HUMANITARIAN ASSISTANCE FOR UKRAINE	0.		110,752.	APPAREL	COST
		RUSSIA AND NEIGHBORING STATES	HUMANITARIAN ASSISTANCE FOR UKRAINE	0.		104,258.	VEHICLES	COST
		RUSSIA AND NEIGHBORING STATES	HUMANITARIAN ASSISTANCE FOR UKRAINE	0.		57,807.	MEDICAL SUPPLIES	COST

Part II	Continuation of	Grants and Other	Assistance to Organiza	tions or Entities Outside the l	United States.	(Schedule F (Form 9	90), Part II, line	1)	
1 (a) Name	e of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			SUB-SAHARAN						
			AFRICA	YOUTH PROGRAM	52,510.	WIRE	0.		
			MIDDLE EAST AND	WOMEN'S LEADERSHIP					
				PROGRAM	25,470.	WIRE	0.		
			RUSSIA AND						
			NEIGHBORING STATES	HUMANITARIAN AID	25,000.	WIDE	0.		
			DIAIED	HOMANITAKIAN AID	23,000.	WIKE	0.		

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 ac	dditional space is needed	d.					
(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)

Page 4

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	X 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	X 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	X 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	X 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	X 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)	X Yes	☐ No

SPIRIT OF AMERICA WORLDWIDE

Schedule F (Form 990) 2022

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:

SPIRIT OF AMERICA HAS PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS OUTSIDE THE UNITED STATES. IT STARTS WITH SELECTION CRITERIA INCLUDING WORKING WITH THE U.S. DEPARTMENT OF DEFENSE (DOD), STATE DEPARTMENT, AND U.S. EMBASSIES TO SELECT ONLY APPROVED GRANTS/ASSISTANCE AND GRANTEES. VARIOUS MEETINGS ARE HELD TO DISCUSS THE APPROPRIATE, EFFECTIVE, AND EFFICIENT USE OF THE FUNDS. PROGRAM MANAGERS DOCUMENT THE PROGRESS OF THE APPROVED PROJECTS FUNDED BY APPROVED GRANTS IN A CLOUD-BASED SOFTWARE. THE REGIONAL DIRECTORS REVIEW AND APPROVE THE USE OF THE GRANTS. THE EXECUTIVE TEAM HAS FINAL APPROVAL OF ALL GRANTS.

SCHEDULE F, PART II

IN ACCORDANCE WITH THE MEMORANDUM OF UNDERSTANDING BETWEEN THE UNITED STATES DEPARTMENT OF DEFENSE (US DOD) AND SPIRIT OF AMERICA, THE US DOD RECEIVED GOODS PROVIDED BY SPIRIT OF AMERICA. IN SUPPORT OF HUMANITARIAN AND OTHER UNITED STATES OBJECTIVES IN UKRAINE, THE US DOD THEN PROVIDED THESE GOODS TO UKRAINE. UKRAINE WAS THE DESIGNATED FOREIGN BENEFICIARY.

Schedule F (Form 990) 2022

SCHEDULE J (Form 990)

Department of the Treasury

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.

2022

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Part I Questions Regarding Compensation

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

			Yes	No
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 Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account 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	1b		
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?	2		
3	Indicate which, if any, of the following the 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 X Written employment contract			
	Independent compensation consultant X Compensation survey or study			
	Form 990 of other organizations X 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:			
а	Receive a severance payment or change-of-control payment?	4a		_X_
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х Х Х
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		_X_
	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:			
а	The organization?	5a		<u>X</u>
b	Any related organization?	5b		X
	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:			77
а	The organization?	6a		_ <u>X</u> _
b	Any related organization?	6b		X
	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			77
_	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			37
_	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	/-2 and/or 1099-MISC compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990	
(1) JIM HAKE	(i)	275,040.	0.	0.	0.	27,738.	302,778.	0.	
CEO, FOUNDER, BOARD MEMBER	(ii)	0.	0.	0.	0.	0.	0.	0.	
(2) ERNEST ZINN	(i)	238,559.	0.	0.	0.	21,300.	259,859.	0.	
CHIEF OF INTERNATIONAL OPE	(ii)	0.	0.	0.	0.	0.	0.	0.	
(3) DOROTHY O'DONNELL	(i)	196,468.	0.	0.	0.	27,615.		0.	
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.	
(4) TERRELL CHANDLER	(i)	148,838.	0.	0.	0.	6,379.		0.	
DIRECTOR, INTERNATIONAL PROGRAMS	(ii)	0.	0.	0.	0.	0.		0.	
(5) SHIRLEY HARTMAN	(i)	136,083.	0.	0.	0.	14,034.		0.	
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.	
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

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)

Noncash Contributions

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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.

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

Pa	rt I Types of Property	(0)	(b)	(a)			(al)		
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash cont amounts report Form 990, Part	orted on		(d) d of determir ontribution a		s
1	Art - Works of art								
2	Art - Historical treasures								
3	Art - Fractional interests								
4	Books and publications								
5	Clothing and household goods	X		84	4,925.	FMV			
6	Cars and other vehicles								
7	Boats and planes								
8	Intellectual property								
9	Securities - Publicly traded	X	8	66	5,982.	FMV			
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	Х	1	1.46	5,830.	FMV			
20	Drugs and medical supplies		_		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
21	Taxidermy								
22	Historical artifacts								
23	Scientific specimens								
24	Archeological artifacts								
25	Other (PROMOTIONS)	X	1	3.108	3,645.	FMV			
26	Other (ELECTRONICS)	X	1		$\frac{2,250}{2}$				
27	Other (MUSICAL INSTRUM)	X	1		1,500.				
28	Other ()		_	-	_,				
29	Number of Forms 8283 received by the organi	zation during	the tay year for co	ntributions		1			
	for which the organization completed Form 82	•			29			0	
	To Whom the enganization completed from CE	00,1 411 1, 2	onee mean					Yes	No
30a	During the year, did the organization receive b	v contributio	n any property rep	orted in Part I lin	es 1 throug	nh 28 that it		100	110
ooa	must hold for at least 3 years from the date of	-			-	•			1
	•		•	•			30a		х
h	exempt purposes for the entire holding period of "Yes," describe the arrangement in Part II.	·					30a		
	Does the organization have a gift acceptance	nolicy that ro	auires the review	of any nonetanda	rd contribu	tions?	31	Х	
31								- 22	
32a	contributions?		•				32a		х
b	If "Yes," describe in Part II.								
33	If the organization didn't report an amount in o	column (c) for	a type of property	for which colum	n (a) is che	cked,			
	describe in Part II.								

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

232142 09-09-22

Schedule M (Form 990) 2022

SCHEDULE O (Form 990)

Department of the Treasury

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 Form 990-EZ.

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

OMB No. 1545-0047 Inspection

Internal Revenue Service Name of the organization

SPIRIT OF AMERICA WORLDWIDE

Employer identification number 20-1687786

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
SPIRIT OF AMERICA'S MISSION IS TO ENGAGE CITIZENS IN PRESERVING THE
PROMISE OF A FREE AND BETTER LIFE. WE DO THIS BY WORKING ALONGSIDE
MILITARY AND DIPLOMATIC PERSONNEL TO HELP THEM SAVE AND IMPROVE LIVES,
PROMOTE VALUES SHARED BY AMERICANS AND OUR ALLIES, STRENGTHEN
RELATIONSHIPS WITH ALLIES AND FRIENDS AND DEMONSTRATE THAT THE UNITED
STATES IS A FRIEND OF THOSE WHO SEEK A BETTER LIFE.
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
WE DO THIS BY WORKING ALONGSIDE MILITARY AND DIPLOMATIC PERSONNEL TO
HELP THEM SAVE AND IMPROVE LIVES, PROMOTE VALUES SHARED BY AMERICANS
AND OUR ALLIES, STRENGTHEN RELATIONSHIPS WITH ALLIES AND FRIENDS, AND
DEMONSTRATE THAT THE UNITED STATES IS A FRIEND OF THOSE WHO SEEK A
BETTER LIFE.
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
SPIRIT OF AMERICA ALSO PROVIDES AMERICANS AN OPPORTUNITY TO CONNECT
WITH, AND SUPPORT THE MISSIONS OF, THOSE WHO SERVE ABROAD, A CONNECTION
THAT LEADS TO A MORE WELL-INFORMED CITIZENRY, A HEALTHIER DEMOCRACY,
AND MORE EFFECTIVE US ENGAGEMENT IN THE WORLD.
OUR EFFORTS FOCUS ON PRIORITIES CRITICAL TO US NATIONAL SECURITY
INTERESTS IN FOUR MAIN REGIONS:

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

Schedule O (Form 990) 2022

232211 10-28-22

Schedule O (Form 990) 2022 Page **2**

Name of the organization SPIRIT OF AMERICA WORLDWIDE Employer identification number 20-1687786

1) THE MIDDLE EAST AND CENTRAL ASIA: INCREASING STABILITY AND REDUCING

CONFLICT THROUGH THE PROVISION OF TARGETED HUMANITARIAN AND ECONOMIC

ASSISTANCE TO VULNERABLE COMMUNITIES, BUILDING THE CAPACITY OF HOST

NATION GOVERNMENTAL AND NONGOVERNMENTAL ENTITIES, AND PROVIDING

NONLETHAL EQUIPMENT TO HOST NATION ARMED FORCES. THIS INCLUDES

PROVIDING ENGLISH LANGUAGE TRAINING IN IRAQI-KURDISTAN TO THE PESHMERGA

FORCES, AND NONLETHAL MATERIAL SUPPORT TO THE LEBANESE ARMED FORCES

(LAF), REFUGEE ASSISTANCE IN SIX COUNTRIES ACROSS BOTH REGIONS,

DELIVERING EMERGENCY FOOD AID IN NORTHEAST SYRIA, FUNDING RENOVATIONS

FOR SCHOOLS AND COMMUNITY CENTERS IN TAJIKISTAN AND KAZAKHSTAN,

PROVIDING EXPLOSIVE DETECTION EQUIPMENT IN NORTHEAST SYRIA, AND

PROVIDING OTHER EDUCATIONAL, HUMANITARIAN, AND MEDICAL SUPPLIES.

2) EASTERN EUROPE: STRENGTHENING THE RELATIONSHIPS BETWEEN THE UNITED

STATES AND FRIENDS AND ALLIES TO DEFEND FREEDOM AND DEMOCRACY AGAINST

RUSSIAN AGGRESSION IN UKRAINE AND COUNTER RUSSIAN INFLUENCE IN MOLDOVA

AND THE BALKANS AND STRENGTHENING NATO FORCE INTEGRATION AND COMMUNITY

SUPPORT. IN UKRAINE, THIS INCLUDES THE DELIVERY OF HUNDREDS OF TONS OF

NONLETHAL ASSISTANCE TO UKRAINIAN ARMED FORCES, SUCH AS HELMETS,

BULLETPROOF VESTS, AND OTHER PROTECTIVE GEAR, VEHICLES, SURVEILLANCE

DRONES, FUNDING FOR A TRAINING COURSE FOR CAPTAINS IN THE TERRITORIAL

DEFENSE FORCES, AND MOBILE PHONES, TABLETS, RADIOS, AND OTHER

COMMUNICATIONS GEAR. IN MOLDOVA AND THE BALKANS, TARGETED HUMANITARIAN

AND ECONOMIC ASSISTANCE AND CAPACITY-BUILDING INITIATIVES INCLUDE

ALTERNATIVE FUEL TO KEEP FAMILIES AND SCHOOLS WARM, MEDICAL EQUIPMENT,

TECHNOLOGY, EDUCATIONAL SUPPLIES, AND RENOVATIONS TO COMMUNITY TENNIS

COURTS.

Schedule O (Form 990) 2022 Page 2

Employer identification number Name of the organization SPIRIT OF AMERICA WORLDWIDE 20-1687786

3) SOUTHEAST ASIA: STRENGTHENING RELATIONSHIPS BETWEEN THE UNITED STATES AND FRIENDS, AND ALLIES TO PROTECT FRONTLINES OF DEMOCRACY AND DETER CHINESE AGGRESSION THROUGH THE PROVISION OF TARGETED HUMANITARIAN AND ECONOMIC ASSISTANCE, BUILDING THE CAPACITY OF HOST NATION GOVERNMENTAL AND NONGOVERNMENTAL ENTITIES, AND PROVIDING NONLETHAL EQUIPMENT TO HOST NATION ARMED FORCES. THIS INCLUDES FUNDING A NETWORK OF CRISIS RESPONSE ORGANIZATIONS AND EXPANDING THE GOVERNMENT'S EMERGENCY RESPONSE SYSTEM IN TAIWAN, PROVIDING A COMMUNICATIONS NETWORK FOR DISPLACED CIVILIANS IN BURMA, SUPPORTING EDUCATIONAL, RURAL HEALTH, AND FOOD SECURITY PROGRAMS IN MONGOLIA, AND PROVIDING OTHER EDUCATIONAL, HUMANITARIAN, AND MEDICAL SUPPLIES.

4) WEST AND EAST AFRICA: INCREASING STABILITY AND STOPPING THE SPREAD OF TERRORISM/EXTREMISM THROUGH THE PROVISION OF TARGETED HUMANITARIAN AND ECONOMIC ASSISTANCE TO VULNERABLE COMMUNITIES, BUILDING THE CAPACITY OF HOST NATION GOVERNMENTAL AND NONGOVERNMENTAL ENTITIES, AND PROVIDING NONLETHAL EQUIPMENT TO HOST NATION ARMED FORCES. EFFORTS INCLUDE FUNDING RENOVATIONS FOR SCHOOLS AND KEY GOVERNMENT BUILDINGS IN MOZAMBIQUE, PROVIDING MEDICAL SUPPLIES IN KENYA AND MARITIME SURVEILLANCE TECHNOLOGY IN COMOROS, AND PROVIDING OTHER EDUCATIONAL AND HUMANITARIAN SUPPLIES.

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 12C:

THE CONFLICT OF INTEREST POLICY IS SET OUT IN THE ORGANIZATION'S BY-LAWS.

Schedule O (Form 990) 2022 Page 2 Name of the organization **Employer identification number** SPIRIT OF AMERICA WORLDWIDE 20-1687786 OFFICERS AND BOARD MEMBERS SELF-DISCLOSE ANY CONFLICTS OF INTEREST. FORM 990, PART VI, SECTION B, LINE 15: THE COMPANY PURCHASES STANDARD COMPENSATION SURVEYS AND 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: AK, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, MA, MD, ME, MI, MN, MS, NC, ND, NH, NJ, NM, NV, NY, OH OK, OR, PA, RI, SC, TN, UT, VA, WI, WV FORM 990, PART VI, SECTION C, LINE 19: ALL PERTINENT DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE, AN INTERNET SEARCH, OR UPON REQUEST BY INTERESTED PARTIES. FORM 990, PART XII, LINE 2C THE AUDIT OVERSIGHT PROCESS HAS REMAINED UNCHANGED FROM THE PREVIOUS YEAR.