

### **610.3 Foreign Investments**

*HEA Section 117*

*IRS Form 990*

IRS Form 990, Schedule F requires reporting of all activities outside the United States. Reporting includes:

- Region of the World where the activity occurred
- Type of activity (program services, fundraising, investments, or grants to recipients)
- Total expenditures for each type of activity and region
- Total amount of investment in each region