

Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 01/01, 2017, and ending 12/31, 20 17

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization The National Restaurant Association Educational Foundation
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2055 L Street NW Suite 702
 City or town, state or province, country, and ZIP or foreign postal code
Washington, DC, 20036-4957

D Employer identification number
36-6103388

E Telephone number
800-424-5156

F Name and address of principal officer: Dawn Sweeney
2055 L Street NW, Suite 702, Washington, DC 20036

G Gross receipts \$ 22,720,887

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

H(c) Group exemption number ▶ _____

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

J Website: ▶ www.nraef.org

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1952 **M** State of legal domicile: IL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>The Foundation's mission is to serve as a philanthropic foundation of the National Restaurant Association to enhance the restaurant and foodservice industry's service to the public through education, community engagement and promotion of career opportunities.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	35
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	22
	6	Total number of volunteers (estimate if necessary)	6	35
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 4,373,705	Current Year 4,941,975
	9	Program service revenue (Part VIII, line 2g)	342,627	2,310,435
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	467,586	793,155
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,196,764	4,404,536
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,380,682	12,450,101
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,003,070	2,007,598
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,984,041	3,034,446
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>1,674,358</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,868,432	6,178,505
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	8,855,543	11,220,549	
19	Revenue less expenses. Subtract line 18 from line 12	525,139	1,229,552	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 26,751,535	End of Year 29,649,046
	21	Total liabilities (Part X, line 26)	1,270,884	1,551,941
	22	Net assets or fund balances. Subtract line 21 from line 20	25,480,651	28,097,105

Part II Signature Block

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

Sign Here

Signature of officer _____ Date _____
MARVIN IRBY, CFO
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____
 Firm's name ▶ _____ Firm's EIN ▶ _____
 Firm's address ▶ _____ Phone no. _____

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

As the philanthropic foundation of the National Restaurant Association, we enhance the industry's service to the public through education, community engagement and promotion of career opportunities.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 6,706,244 including grants of \$ 1,938,098) (Revenue \$ 238,375)

The NRAEF provides grants and scholarships to students and teachers in the foodservice industry. The NRAEF is the philanthropic foundation of the National Restaurant Association and exists to enhance the restaurant industry's service to the public. NRAEF's ProStart serves about 140,000 students at over 1,800 high schools in 50 states, Guam and U.S. military bases. Additionally, the NRAEF awards scholarships to students and educators to provide continued industry education. Since 1997, the NRAEF has awarded more than \$18 million in scholarships.

4b (Code:) (Expenses \$ 250,061 including grants of \$ 69,500) (Revenue \$ 0)

National Restaurant Association Educational Foundation's annual industry awards: The Faces of Diversity American Dream Award annually honors individuals who embody the American Dream, and have achieved success through perseverance and determination. The Restaurant Neighbor Award celebrates and highlights the outstanding charitable service performed by restaurant operators. The award promotes restaurants' roles as cornerstones of their communities, and highlights their efforts to improve quality of life.

4c (Code:) (Expenses \$ 314,075 including grants of \$ 0) (Revenue \$ 0)

The NRAEF provides educational opportunities for members of the United States Armed Forces serving in hospitality assignments and provides assistance to those members of the United States Armed Forces who have an interest in pursuing career opportunities in the hospitality industry upon their departure from military service.

4d Other program services (Describe in Schedule O.) See Schedule O, Statement 1
(Expenses \$ 1,342,700 including grants of \$ 0) (Revenue \$ 2,072,060)

4e Total program service expenses **▶** 8,613,080

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	✓	
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	✓	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	✓	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
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? <i>If "Yes," complete Schedule R, Part I</i>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	✓	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No checkboxes. Includes sub-tables for numerical entries (1a, 1b, 2a, 7d, 10a, 10b, 11a, 11b, 12b, 13b, 13c).

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► [See Schedule O, Statement 2](#)
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►
Jill Noble, (312)651-5778

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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<u>Gregory Hamer</u>	<u>5</u>									
<u>Chair</u>	<u>2</u>	✓		✓			0	0	0	
<u>Sam Facchini</u>	<u>5.00</u>									
<u>Vice Chair</u>	<u>2</u>	✓		✓			0	0	0	
<u>Geoff Hill</u>	<u>5</u>									
<u>Treasurer</u>	<u>2</u>	✓		✓			0	0	0	
<u>Susan Adzick</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	
<u>Doug Allison</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	
<u>Victor Allred</u>	<u>2</u>									
<u>Trustee</u>	<u>2</u>	✓					0	0	0	
<u>Lorna Donatone</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	
<u>Shaun Beard</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	
<u>Robert Black</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	
<u>Richard Brennan</u>	<u>2</u>									
<u>Trustee</u>	<u>2</u>	✓					0	0	0	
<u>Jerald Chesser</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	
<u>Tommy Cvitanovich</u>	<u>2</u>									
<u>Trustee</u>	<u>2</u>	✓					0	0	0	
<u>Jeffery Davis</u>	<u>2</u>									
<u>Trustee</u>	<u>10</u>	✓					0	0	0	
<u>Jessica Dunker</u>	<u>2</u>									
<u>Trustee</u>	<u>0</u>	✓					0	0	0	

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<u>John Eastman</u>	<u>2</u>									
Trustee	0	✓					0	0	0	
<u>George Ebinger</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Joseph Essa</u>	<u>2</u>									
Trustee	10	✓					0	0	0	
<u>Marilouise Halvorsen</u>	<u>2</u>									
Trustee	0	✓					0	0	0	
<u>Stan Harris</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Philip Hickey</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Roy Jackson</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Emily Knight</u>	<u>2</u>									
Trustee	0	✓					0	0	0	
<u>William Kohl</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Rosalyn Mallet</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Ivan Matsunaga</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Stephen Pattison</u>	<u>2</u>									
Trustee	0	✓					0	0	0	
<u>Melvin Rodrigue</u>	<u>2</u>									
Trustee	2	✓					0	0	0	
<u>Timothy Ryan</u>	<u>2</u>									
Trustee	2	✓					0	0	0	

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Kevin Settles	2									
Trustee	2	✓					0	0	0	
Louis Sewell	2									
Trustee	0	✓					0	0	0	
Sally Smith	2									
Trustee	2	✓					0	0	0	
Scott Sonnemaker	2									
Trustee	0	✓					0	0	0	
Jay Stieber	2									
Trustee	15	✓					0	0	0	
Joseph Taylor	2									
Trustee	2	✓					0	0	0	
Kent Walrack	2									
Trustee	2	✓					0	0	0	
Dawn M Sweeney	8									
President and CEO	32			✓			0	3,315,576	1,886,454	
Marvin F Irby	8									
Chief Financial Officer	32			✓			0	764,353	367,973	
Robert A Gifford	30									
Executive Vice President	10			✓			478,921	87,186	247,711	
Michelle A McCarthy	40									
VP, Development (until 3/21/17)	0				✓		249,808	0	9,332	
Gordon D Lambourne	40									
VP, Communications	0				✓		188,981	0	33,277	
Wendi Safstrom	40									
VP, Programs & Administration	0					✓	146,507	0	13,460	
John Shortt	40									
Director, Program Development	0					✓	141,548	0	25,583	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Alyssa M Prince Director, Community Relations & Events	40 0					<input checked="" type="checkbox"/>		119,840	0	50,495
Monica Miller Director, ProStart Program	40 0					<input checked="" type="checkbox"/>		118,027	0	2,321
Allison Rhyne Director, Development	40 0					<input checked="" type="checkbox"/>		111,451	0	32,543
1b Sub-total								1,555,083	4,167,115	2,669,149
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,555,083	4,167,115	2,669,149

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** **10**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<input checked="" type="checkbox"/>
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	<input checked="" type="checkbox"/>	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<input checked="" type="checkbox"/>

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Pebble Beach Resorts, PO Box 1418, Pebble Beach, CA 93953	Golf Event Services	428,963
Embassy Suites, 5055 International Blvd, North Charleston, SC 29418	National Prostart Services	371,277
Hilton, 4649 Paysphere Circle, Chicago, IL 60674	Apprenticeship Services	250,000
Westat Inc, PO Box 1004, Rockville, MD 20850	Consulting	210,745
American Hotel & Lodging Association, 1250 Eye Street NW, Suite 1100, Washington	Consulting	204,262

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶** **11**

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	0					
	b Membership dues	1b	0					
	c Fundraising events	1c	812,400					
	d Related organizations	1d	100,000					
	e Government grants (contributions)	1e	0					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,029,575					
	g Noncash contributions included in lines 1a-1f: \$		167,602					
	h Total. Add lines 1a-1f ▶			4,941,975				
Program Service Revenue	Business Code							
	2a <u>Program DOL Contract</u>		611710	2,072,060	2,072,060	0	0	
	b <u>Program Event Registrations</u>		611710	238,375	238,375	0	0	
	c -----							
	d -----							
	e -----							
	f All other program service revenue .			0	0	0	0	
g Total. Add lines 2a-2f ▶			2,310,435					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			480,704	0	0	480,704	
	4 Income from investment of tax-exempt bond proceeds ▶			0	0	0	0	
	5 Royalties ▶			4,662,373	0	0	4,662,373	
	6a Gross rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)		0	0			
		d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses		9,700,249	0			
		c Gain or (loss)		312,451	0			
		d Net gain or (loss) ▶			312,451	0	0	312,451
	8a Gross income from fundraising events (not including \$ <u>812,400</u> of contributions reported on line 1c). See Part IV, line 18	a		312,700				
		b Less: direct expenses	b	570,537				
		c Net income or (loss) from fundraising events . ▶			-257,837		0	-257,837
	9a Gross income from gaming activities. See Part IV, line 19	a						
		b Less: direct expenses	b					
c Net income or (loss) from gaming activities . . ▶								
10a Gross sales of inventory, less returns and allowances	a							
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory . . ▶							
Miscellaneous Revenue			Business Code					
11a -----								
b -----								
c -----								
d All other revenue								
e Total. Add lines 11a-11d ▶				0				
12 Total revenue. See instructions. ▶				12,450,101	2,310,435	0	5,197,691	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,283,348	1,283,348		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	724,250	724,250		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	877,148	556,011	56,590	264,547
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	1,282,865	813,190	82,765	386,910
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	711,548	345,811	43,413	322,324
10 Payroll taxes	162,885	103,250	10,509	49,126
11 Fees for services (non-employees):				
a Management	12,869	0	12,869	0
b Legal	70,857	25,288	45,569	
c Accounting	29,286	0	29,286	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	116,262	0	116,262	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,692,361	2,616,406	0	75,955
12 Advertising and promotion	49,020	48,125	0	895
13 Office expenses	200,081	106,292	66,878	26,911
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	80,974	0	80,974	0
17 Travel	407,769	256,866	57,675	93,228
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	1,308,208	1,081,099	214,658	12,451
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	298,426	208,898	59,685	29,843
23 Insurance	0	0	0	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Shared Service</u>	886,000	435,913	39,865	410,222
b <u>Service/Maintenance</u>	18,407	348	16,113	1,946
c <u>Bad Debt</u>	7,985	7,985	0	0
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	11,220,549	8,613,080	933,111	1,674,358
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	828,670	1	1,362,608
	2 Savings and temporary cash investments	57,415	2	57,473
	3 Pledges and grants receivable, net	4,697,395	3	4,757,763
	4 Accounts receivable, net	0	4	220,437
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	269,304	9	264,340
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,507,988		
	b Less: accumulated depreciation	1,605,930	10c	2,902,058
	11 Investments—publicly traded securities	17,730,231	11	19,896,369
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	15,436	15	187,998
16 Total assets. Add lines 1 through 15 (must equal line 34)	26,751,535	16	29,649,046	
Liabilities	17 Accounts payable and accrued expenses	615,540	17	1,088,841
	18 Grants payable	351,000	18	139,500
	19 Deferred revenue	182,775	19	323,600
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	121,569	25	0
	26 Total liabilities. Add lines 17 through 25	1,270,884	26	1,551,941
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	9,945,463	27	10,827,356
	28 Temporarily restricted net assets	6,093,351	28	7,500,412
	29 Permanently restricted net assets	9,441,837	29	9,769,337
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	25,480,651	33	28,097,105
34 Total liabilities and net assets/fund balances	26,751,535	34	29,649,046	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,450,101
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,220,549
3	Revenue less expenses. Subtract line 2 from line 1	3	1,229,552
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,480,651
5	Net unrealized gains (losses) on investments	5	1,386,902
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	28,097,105

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

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.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization The National Restaurant Association Educational Foundation	Employer identification number 36-6103388
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 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 university:
- 10 An organization that normally receives: (1) more than 33¹/₃% 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 33¹/₃% 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **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.**
 - 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.**
 - 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.**
 - d **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.**
 - e 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.
 - f Enter the number of supported organizations 1
 - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)	National Restaurant Association	36-1525480	10	✓		0	0
(B)							
(C)							
(D)							
(E)							
Total						0	0

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,803,564	4,277,572	5,396,449	4,635,807	4,941,975	24,055,367
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	4,803,564	4,277,572	5,396,449	4,635,807	4,941,975	24,055,367
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)						4,883,884
6 Public support. Subtract line 5 from line 4						19,171,483

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	4,803,564	4,277,572	5,396,449	4,635,807	4,941,975	24,055,367
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,882,223	4,462,784	4,543,654	4,862,309	5,143,077	22,894,047
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						46,949,414
12 Gross receipts from related activities, etc. (see instructions)					12	3,333,805
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	40.83 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	44.3 %
16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>	✓	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		✓
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	✓	
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	✓	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		✓
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		✓
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		✓
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? <i>If "Yes," provide detail in Part VI.</i>		✓
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		✓
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		✓
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))? <i>If "Yes," provide detail in Part VI.</i>		✓
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		✓
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		✓
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)? <i>If "Yes," answer 10b below.</i>		✓
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		✓

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i>		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
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? <i>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.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013 . . .			
b Excess from 2014 . . .			
c Excess from 2015 . . .			
d Excess from 2016 . . .			
e Excess from 2017 . . .			

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

Schedule A, Part IV, Section A, Line 3b - The National Restaurant Association provides its IRS determination letter to the Foundation to prove that it satisfies the public support test under section 509(a)(2). The National Restaurant Educational Foundation does not supply monetary support to the National Restaurant Association.

Lined area for supplemental information.

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

2017

Open to Public Inspection

Name of the organization: The National Restaurant Association Educational Foundation; Employer identification number: 36-6103388

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes questions about purpose of easements, total number and acreage, and monitoring requirements. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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

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

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	12,569,974	11,969,440	12,337,033	12,159,683	10,753,556
b Contributions	327,500	286,000	302,250	206,700	545,791
c Net investment earnings, gains, and losses	1,659,087	603,127	-229,104	380,541	1,177,908
d Grants or scholarships	231,250	176,748	276,891	307,500	147,500
e Other expenditures for facilities and programs	0	0	23,100	0	0
f Administrative expenses	116,262	111,845	140,748	102,391	170,072
g End of year balance	14,209,049	12,569,974	11,969,440	12,337,033	12,159,683

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

- a** Board designated or quasi-endowment ▶ 0 %
- b** Permanent endowment ▶ 69 %
- c** Temporarily restricted endowment ▶ 31 %

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

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0	0	0
b Buildings	0	2,859,216	310,084	2,549,132
c Leasehold improvements	0	0	0	0
d Equipment	0	1,628,772	1,295,846	332,926
e Other	0	20,000	0	20,000
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,902,058

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	0

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	14,552,874
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,386,902
b	Donated services and use of facilities	2b	261,596
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	1,648,498
3	Subtract line 2e from line 1	3	12,904,376
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	116,262
b	Other (Describe in Part XIII.)	4b	-570,537
c	Add lines 4a and 4b	4c	-454,275
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	12,450,101

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

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

1	Total expenses and losses per audited financial statements	1	11,936,420
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	261,596
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	261,596
3	Subtract line 2e from line 1	3	11,674,824
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	116,262
b	Other (Describe in Part XIII.)	4b	-570,537
c	Add lines 4a and 4b	4c	-454,275
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	11,220,549

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.

Schedule D, Part V, Line 4 - The endowment funds are used to provide scholarships as part of the Foundation's mission to enhance the industry's service to the public through education, promotion of career opportunities and community engagement.

Schedule D, Part X, Line 2 - The accounting standard on Accounting for Uncertainty in Income Taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Foundation may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Foundation and various positions related to the potential sources of unrelated business income. There were no unrecognized tax benefits identified or recorded as liabilities during the reporting periods covered by these financial statements. The Foundation files Form 990 in the U.S. federal jurisdiction and a related return in the State of Illinois. Tax returns filed by the Foundation generally are subject to examination by U.S. and state taxing authorities for years after 2013.

Schedule D, Part XI, Line 4b - Direct Golf Leadership Classic Event expenses of \$570,537.

Schedule D, Part XII, Line 4b - Direct Golf Leadership Classic Event expenses of \$570,537.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

The National Restaurant Association Educational Foundation

Employer identification number

36-6103388

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Golf Leadership Classic (event type)	(event type)	(total number)	
Revenue	1 Gross receipts	1,125,100			1,125,100
	2 Less: Contributions	812,400			812,400
	3 Gross income (line 1 minus line 2)	312,700			312,700
Direct Expenses	4 Cash prizes	0			0
	5 Noncash prizes	0			0
	6 Rent/facility costs	185,000			185,000
	7 Food and beverages	4,655		0	4,655
	8 Entertainment	0		0	0
	9 Other direct expenses	380,882			380,882
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				570,537
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-257,837	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? **Yes** **No**
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? **Yes** **No**

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? **Yes** **No**
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17** Mandatory distributions:
- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **Yes** **No**
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization

Employer identification number

The National Restaurant Association Educational Foundation

36-6103388

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) <u>Sch I, Stmt 1</u>							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 38
- 3** Enter total number of other organizations listed in the line 1 table ▶ 12

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Educator Scholarships	61	113,250	0		
2 Undergraduate Scholarships	204	611,000	0		
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Schedule I, Part I, Line 2 - In 2017, the Foundation awarded funds to various state restaurant associations to benefit ProStart Programs. State Restaurant Associations participating were required to submit a Fund Request Form which specified how the funds would benefit projects related to the ProStart Program in their state. Once approved, any changes in use of funding, period of expenditure, and key personnel were required to be approved in advance by the Foundation. Mid-Year and Final Project Summaries, describing results, metrics, and evaluation of the use of funds were required by specified deadlines.

Description of Grants and Other Assistance to Governments and Organizations in the United States

		Recipient EIN	Amt. of cash grant	Amt. of non- cash asst.
Name and address	Alabama Rest & Hospitality Alliance 61 B Market Pl Montgomery, AL 36117	63-0977617	22,464	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Alaska CHARR Educational Fund Inc 1503 W 31st AVE Anchorage, AK 99503	06-1663010	18,432	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Arizona Restaurant Assoc Fndtn Steve Chucri Scottsdale, AZ 85251	86-0884265	18,062	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Arkansas Hospitality Association 603 S Pulaski St Little Rock, AR 72201	71-0441069	16,716	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	California Restaurant Assoc Educ Fndtn 621 Capitol Mall Sacramento, CA 95814	95-3676330	37,880	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Colorado Restaurant Assoc Educational Fund 430 East 7th Avenue Denver, CO 80203	74-2488379	23,242	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Connecticut Hospitality Educ Fndtn Dept of Financial Aid Hartford, CT 06106	10-0000594	17,288	0
IRC code section	501(c)(3)			
Method of valuation				

Desc. of Non-Cash Asst.

Purpose of grant	ProStart Program			
Name and address	Delaware Restaurant Assoc Educ Fndtn 500 Creek View Rd Newark, DE 19711	51-0248572	19,576	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Educated EatsRest Assoc of Metro Washington Ed Fdn 1625 K St NW Washington, DC 20006	20-0703265	15,000	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Florida Rest & Lodging Assoc Educ Fndtn L Rumer Travel Exps Tallahassee, FL 32301	59-6194391	69,626	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Hawaii Restaurant Assoc Educ Fndtn 2909 Waialae Ave 22 Honolulu, HI 96826	23-7057621	17,574	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Hospitality & Educ Fndtn of GeorgiaAtlanta 1579 Monroe Dr Atlanta, GA 30324	58-2340138	19,290	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Hospitality Minnesota Educ Fndtn 1959 Sloan Place St Paul, MN 55117	71-0971013	23,866	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Idaho Lodging & Rest Assoc Educ Fndtn Ste 105 Boise, ID 83701	51-0152425	15,286	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Illinois Restaurant Assoc Educ Fndtn	36-3271510	26,726	0

Schedule I, Part IV, Statement 1

The National Restaurant Association Educational Foundation

	33 W Monroe Ste 250 Chicago, IL 60603			
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Indiana Hospitality & Tourism 200 South Meridian ST Indianapolis, IN 46225	35-2052084	25,882	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Iowa Restaurant Assoc Educ Ftn 1501 42nd Street Ste 294 West Des Moines, IA 50266	42-0637480	22,808	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Kansas Restaurant & Hospitality Assoc Educ 3500 N Rock Rd Wichita, KS 67226	48-0533202	22,436	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Kentucky Restaurant Assoc Educational Fndtn 133 Evergreen Rd Louisville, KY 40243	31-0884968	18,333	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Louisiana Restaurant Assoc Educ Fndtn J Jeansonne Travel Exps Metairie, LA 70002	72-1318297	33,304	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Maine Restaurant Assoc Educ Fndtn Steve Herwins Augusta, ME 04330	01-0421242	17,901	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Massachusetts Restaurant Assoc 333 Turnpike Road Southborough, MA 01772	04-1591041	22,336	0
IRC code section	501(c)(6)			
Method of valuation				

Desc. of Non-Cash Asst.

Purpose of grant	ProStart Program			
Name and address	Michigan Restaurant Assoc Educ Fndtn Support Foundation Lansing, MI 48933	38-2979910	29,014	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Mississippi Restaurant Assoc Educ Fdtn 130 Riverview Dr Flowood, MS 39232	64-0877555	27,870	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Missouri Restaurant Assoc Educ Fndtn 1810 Craig St St Louis, MO 63146	43-6222757	40,740	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Montana Restaurant Association Educ Fndtn 1645 Parkhill Dr Billings, MT 59102	20-1974197	19,290	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Nebraska Rest Assoc Hospitality Educ 1610 South 70th Street Ste 101 Lincoln, NE 68506	47-0826728	21,006	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	New Mexico Hospitality Industry Educ Fndtn 9201 Montgomery Blvd NE Suite 602 Albuquerque, NM 87111	20-0384367	22,722	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Nevada Restaurant Assoc Educ Foundation 1500 E Tropicana Ave Las Vegas, NV 89119	94-2860376	20,234	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	New Hampshire Lodging & Rest Assoc Educ	02-0216783	17,574	0

Schedule I, Part IV, Statement 1

The National Restaurant Association Educational Foundation

	16 Centre St Concord, NH 03301			
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	New Jersey Rest Assoc Educ Fdtn 126 West State St Trenton, NJ 08608	22-3549761	19,862	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	New York State Restaurant Assoc Educ Fndtn 409 New Karner Rd Albany, NY 12205	14-1817369	45,158	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	North Carolina Restaurant Assoc 6036 Six Forks Rd Raleigh, NC 27609	81-0618683	24,183	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	North Dakota Hospitality Assoc Educ Fndtn PO Box 428 Bismark, ND 58502	45-0280882	15,858	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Ohio Restaurant Assoc Educ Ftn 1525 Bethel Rd Columbus, OH 43220	31-1739154	30,444	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Oklahoma Hospitality Foundation 3800 North Portland Oklahoma City, OK 73112	73-0383792	19,576	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Oregon Rest & Lodging Assoc Ed Ftn 8565 SW Salish Lane Wilsonville, OR 97070	93-1062729	23,580	0
IRC code section	501(c)(3)			
Method of valuation				

Desc. of Non-Cash Asst.

Purpose of grant	ProStart Program			
Name and address	Pennsylvania Restaurant Assoc Educ Fndtn 100 State Street Harrisburg, PA 17101	23-1257570	19,004	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Restaurant Assoc of Maryland Educ Fntrn 6301 Hillside Ct Columbia, MD 21046	52-1881151	33,778	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Rhode Island Hospitality Educ Fdtn 94 Sabra St Cranston, RI 02910	05-0479089	16,716	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	South Carolina Hosp & Tourism Ed Fndtn 1122 Lady Street Columbia, SC 29201	57-1126165	30,444	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	South Dakota Retailers Assoc 320 East Capital Ave Pierre, SD 57501	46-0181800	18,432	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Tennessee Hospitality & Tourism Educ Ftn 475 Craighead Street Nashville, TN 37204	62-0381125	21,864	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Texas Restaurant Assoc Educational Fndtn 1400 Lavaca St Austin, TX 78701	74-2732907	67,338	0
IRC code section	501(c)(6)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	ProStart Program			
Name and address	Utah Restaurant Assoc Foundation	87-0663248	29,620	0

Schedule I, Part IV, Statement 1

The National Restaurant Association Educational Foundation

5645 South Waterbury Way
Salt Lake City, UT 84121

IRC code section 501(c)(3)

Method of valuation

Desc. of Non-Cash Asst.

Purpose of grant ProStart Program

Name and address	Virginia Hosp & Travel Assoc Educ Fndtn 2101 Libbie Ave Richmond, VA 23230	54-1487901	26,154	0
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IRC code section 501(c)(3)

Method of valuation

Desc. of Non-Cash Asst.

Purpose of grant ProStart Program

Name and address	Washington Restaurant Assoc Educ Fndtn 510 Plum Street SE Olympia, WA 98501	91-1686716	25,019	0
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IRC code section 501(c)(3)

Method of valuation

Desc. of Non-Cash Asst.

Purpose of grant ProStart Program

Name and address	West Virginia Hosp and Travel Assn Edu 2306 12 Kanawha Blvd East Charleston, WV 25311	55-0774131	26,726	0
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IRC code section 501(c)(3)

Method of valuation

Desc. of Non-Cash Asst.

Purpose of grant ProStart Program

Name and address	Wisconsin Rest Assoc Educ Fndtn 2801 Fish Hatchery Road Madison, WI 53713	39-1557486	36,342	0
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IRC code section 501(c)(3)

Method of valuation

Desc. of Non-Cash Asst.

Purpose of grant ProStart Program

Name and address	Wyoming Lodging & Restaurant Assoc Educ Ftn 1825 Carey Ave Cheyenne, WY 82003	83-0326185	20,434	0
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IRC code section 501(c)(3)

Method of valuation

Desc. of Non-Cash Asst.

Purpose of grant ProStart Program

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Compensation Information

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

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

The National Restaurant Association Educational Foundation

Employer identification number

36-6103388

Part I Questions Regarding Compensation

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

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

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

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

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

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

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

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1b		
2		
4a	✓	
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓
9		

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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Dawn M Sweeney, President and CEO	(i)	0	0	0	0	0	0	0
	(ii)	1,690,000	1,580,721	44,855	1,862,070	24,384	5,202,030	1,580,721
2 Marvin F Irby, Chief Financial Officer	(i)	0	0	0	0	0	0	0
	(ii)	432,699	328,816	2,838	351,735	16,237	1,132,325	323,766
3 Robert A Gifford, Executive Vice President	(i)	303,911	173,725	1,284	216,046	26,793	721,759	173,725
	(ii)	55,257	31,696	234	0	4,872	92,059	31,696
4 Michelle A McCarthy, VP, Development	(i)	61,010	11,250	177,548	723	8,610	259,141	11,250
	(ii)	0	0	0	0	0	0	0
5 Gordon D Lambourne, VP, Communications	(i)	185,615	0	3,366	16,004	17,274	222,259	0
	(ii)	0	0	0	0	0	0	0
6 Wendi Safstrom, VP, Programs & Administration	(i)	132,923	13,170	414	8,766	4,694	159,967	13,170
	(ii)	0	0	0	0	0	0	0
7 John Shortt, Director, Program Development	(i)	139,461	538	1,548	17,446	8,136	167,129	0
	(ii)	0	0	0	0	0	0	0
8 Alyssa M Prince, Director, Community Relations & Events	(i)	113,406	6,012	422	18,640	31,855	170,335	5,570
	(ii)	0	0	0	0	0	0	0
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(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 J, Part I, Line 3 - The National Restaurant Association Compensation Committee meets three times a year to review compensation. The Committee reviews and approves the compensation of the Chief Executive Officer, and reviews the compensation of her direct reports. An outside consultant uses comparable data for a similarly qualified person in functionally comparable positions at similarly situated organizations. Contemporaneous documentation of these decisions regarding the compensation arrangement are kept on file.

Schedule J, Part I, Line 4 - Michelle A McCarthy received a severance payment of \$177,300 during 2017.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

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Department of the Treasury
Internal Revenue Service

- ▶ **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 the latest information.**

Name of the organization

Employer identification number

The National Restaurant Association Educational Foundation

36-6103388

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	✓	3	159,522	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				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>Food & Supplies</u>)	✓	3	8,080	FMV
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		✓
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	✓	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		✓
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M, Part I, Line 9 - Three separate stock donations with values of \$16,081, \$10,030, and \$133,411.

Schedule M, Part I, Lines 25-28 - Three separate contributions of \$398, \$2,576, and \$5,106.

Lined area for supplemental information.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

The National Restaurant Association Educational Foundation

Employer identification number

36-6103388

Form 990, Part VI, Section A, Line 1a - The number of voting members includes Past Chairs with voting rights.

Form 990, Part VI, Section A, Line 2 - The National Restaurant Association Educational Foundation has more than 40 board members. For operating purposes, the Organization presumes that some of those board members, from time to time, may have family or business relationships with other board members. The Organization does not solicit, collect or maintain any formal records of family or business relationships that directors may have with each other, however, the officers, key employees, and voting board members of the Organization are required to submit conflict of interest disclosure statements on an annual basis. Where a board member has disclosed a family or business relationship with another board member, that information is reported.

Form 990, Part VI, Section B, Line 11b - Form 990 is reviewed by the governing body's leadership which includes the following positions: Officers of the Foundation, including the Chairman, Vice Chairman, and Treasurer and the Chairman and Vice Chairman of the Audit/Finance Committee of the Board. The 2017 Form 990 was distributed and reviewed by this leadership group prior to filing.

Form 990, Part VI, Section B, Line 12c - Officers and trustees are required to disclose conflict of interests annually to the Chair of the Board of Trustees. For each interest disclosed to the Chair, the Chair will determine whether to: (a) take no action; (b) assure full disclosure of the Board of Trustees and other individuals covered by this policy; (c) ask the person to recuse from participation in related Foundation discussions or decisions; or (d) ask the person to resign from the Foundation position, or, if the person refuses to resign, become subject to possible removal in accordance with removal procedures in the Foundation bylaws. The President and CEO and CFO of the National Restaurant Association monitor proposed or ongoing transactions for conflicts of interest and disclose them to the Chair in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

Form 990, Part VI, Section B, Line 15 - The National Restaurant Association Compensation Committee meets three times a year to review compensation. The Committee reviews and approves the compensation of the Chief Executive Officer, and reviews the compensation of her direct reports. An outside consultant uses comparable data for a similarly qualified person in functionally comparable positions at similarly situated organizations. Contemporaneous documentation of these decisions regarding the compensation arrangement are kept on file. The Foundation paid the National Restaurant Association for two months of service for the Executive Vice President through a shared service agreement.

Form 990, Part VI, Section C, Line 19 - The Foundation makes its governing documents, conflict of interest policy, and financial statements available to the public on an appointment basis at its offices in Washington, DC for the same period of disclosure set forth in IRC Section 6104(d).

Form 990, Part IX, Line 11g - This amount represents outsourced labor for the following events and programs - \$170,248 towards ProStart Program, \$60,637 towards Military Programs, \$2,813 towards our Scholarship Program, \$3,745 towards Community Relations, \$1,291,924 towards the DOL Contract for apprenticeship program, \$427,669 towards Program Development, \$659,371 towards Program Communications, and \$75,955 towards Fundraising efforts.

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	NRAEF and the American Hotel & Lodging Association, are entered into a contract with the Department of Labor to create and implement a registered apprenticeship initiative for the restaurant and hospitality industries. The program will provide a definitive pathway to equip individuals with the knowledge, skills and confidence to advance to management-level positions.	1,342,700	0	2,072,060
Total:		1,342,700	0	2,072,060

States Where Copy Of Return Is Filed

States

AK

AL

AR

CA

CO

CT

DC

FL

GA

HI

IL

KS

KY

MA

MD

ME

MI

MN

MS

NC

ND

NH

NJ

NM

NY

OH

OK

OR

PA

RI

SC

TN

UT

VA

WA

WI

WV

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

36-6103388

The National Restaurant Association Educational Foundation

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) National Restaurant Association (36-1525480) 2055 L Street NW, Washington, DC 20036	To lead America's restaurant industry	IL	501(C)(6)		N/A		✓
(2) Multicultural Foodservice and Hospitality Alliance (36-4120950) 1144 Narragansett Boulevard, Cranston, RI 02905	Support the restaurant industry	RI	501(c)3	Line 10	NRA		✓
(3) Restaurant Law Center (81-4099133) 2055 L Street NW, Washington, DC 20036	Promote laws and regulations for the	DC	501(c)6		NRA		✓
(4) NRA Political Action Committee (52-1220888) 2055 L Street NW, Washington, DC 20036	Lobbying for NRA	IL	527		N/A		✓
(5) -----							
(6) -----							
(7) -----							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) National Restaurant Association Services Inc (36233 S Wacker Drive Suite 3600, Chicago, IL 60606)	Marketing Services	IL	NRA	C			0%	✓	
(2) -----									
(3) -----									
(4) -----									
(5) -----									
(6) -----									
(7) -----									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		✓
b Gift, grant, or capital contribution to related organization(s)		✓
c Gift, grant, or capital contribution from related organization(s)	✓	
d Loans or loan guarantees to or for related organization(s)		✓
e Loans or loan guarantees by related organization(s)		✓
f Dividends from related organization(s)		✓
g Sale of assets to related organization(s)		✓
h Purchase of assets from related organization(s)		✓
i Exchange of assets with related organization(s)		✓
j Lease of facilities, equipment, or other assets to related organization(s)		✓
k Lease of facilities, equipment, or other assets from related organization(s)		✓
l Performance of services or membership or fundraising solicitations for related organization(s)		✓
m Performance of services or membership or fundraising solicitations by related organization(s)	✓	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		✓
o Sharing of paid employees with related organization(s)		✓
p Reimbursement paid to related organization(s) for expenses	✓	
q Reimbursement paid by related organization(s) for expenses	✓	
r Other transfer of cash or property to related organization(s)		✓
s Other transfer of cash or property from related organization(s)	✓	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) National Restaurant Association	c	100,000	Cash
(2) National Restaurant Association	q	886,000	Agreement
(3) National Restaurant Association	p	3,717,353	Cash
(4) National Restaurant Association	s	4,662,373	Contract
(5) Multicultural Foodservice and Hospitality Alliance	s	298,069	Cash
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
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(15)													
(16)													

