

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning _____, 2020, and ending _____, 20__

2020

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax The National Restaurant Association Educational Foundation	Taxpayer identification number 36-6103388
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Name and title of officer or person subject to tax
**Marvin Irby
Interim CEO**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>37,084,266.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize RSM US LLP to enter my PIN 36412
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 15911660620
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ RSM US LLP Date ▶ 11/08/21

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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

Department of the Treasury
Internal Revenue Service

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

A For the **2020** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization The National Restaurant Association Educational Foundation		D Employer identification number 36-6103388
	Doing business as		E Telephone number 800-424-5156
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 42,172,020.
	2055 L Street NW Suite 702		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code Washington, DC 20036-4957		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: Marvin Irby same as C above		If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ chooserestaurants.org			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1952	M State of legal domicile: IL

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: The Foundation's mission is to serve as a philanthropic foundation of the National Restaurant		
	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	32
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	32
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	30
	6 Total number of volunteers (estimate if necessary)	6	32
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	7,384,891.	29,840,023.
	9 Program service revenue (Part VIII, line 2g)	2,004,079.	2,940,550.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	767,684.	397,227.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,807,650.	3,906,466.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,964,304.	37,084,266.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,577,719.	24,358,092.
	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)	3,762,457.	4,317,097.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,720,265.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,576,304.	5,953,543.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,916,480.	34,628,732.	
19 Revenue less expenses. Subtract line 18 from line 12	1,047,824.	2,455,534.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 32,979,285.	End of Year 38,892,977.
	21 Total liabilities (Part X, line 26)	1,974,495.	3,003,817.
	22 Net assets or fund balances. Subtract line 21 from line 20	31,004,790.	35,889,160.

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 Marvin Irby, Interim CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name Rebekuh Eley	Preparer's signature <i>Rebekuh Eley</i>
	Firm's name ▶ RSM US LLP	Date 11/08/21
	Firm's address ▶ 30 South Wacker Dr, Suite 3300 Chicago, IL 60606-3392	Check if self-employed <input type="checkbox"/> PTIN P01247672
		Firm's EIN ▶ 42-0714325
		Phone no. 312-634-3400

May the IRS discuss this return with the preparer shown above? See instructions Yes No

The National Restaurant Association
Educational Foundation

Form 990 (2020)

36-6103388 Page 2

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 \$ 21,623,000. including grants of \$ 21,623,000.) (Revenue \$ 0.)
The Restaurant Employee Relief Fund (RERF) was a campaign to provide one-time grants to more than 43,000 restaurant workers who suffered financially due to the COVID-19 health and economic crisis. 100 percent of all donations went directly to RERF applicants and each approved applicant received a \$500 grant to help with expenses such as rent and mortgage payments, transportation, school loans, childcare and medical bills. All applicants who met the eligibility requirements were funded. The grants were provided to restaurant workers in all 50 states, the District of Columbia, Guam, the U.S. Virgin Islands and Puerto Rico. Approximately 60 percent of recipients were between the ages of 21 and 35 and nearly 60 percent identify as female. Fifty percent of grant recipients are racial minorities, identifying as - Black or African

4b (Code: _____) (Expenses \$ 7,973,260. including grants of \$ 2,671,192.) (Revenue \$ 462,972.)
ProStart is a nationwide program for high school students that focuses on developing the next generation of restaurant and foodservice leaders. The program is industry-driven, combining culinary arts and restaurant management training to build practical skills. ProStart provides students a platform to discover new interests while highlighting successful career opportunities across the industry. ProStart serves 150,000 students in 1,900 schools across all 50 states and the District of Columbia, the Territory of Guam and Department of Defense Education Activity Schools in Europe and the Pacific. Additionally, the National Restaurant Association Educational Foundation awards nearly \$1 million in scholarships and grants each year. Since 1987, the Foundation has awarded more than \$23 million.

4c (Code: _____) (Expenses \$ 1,884,684. including grants of \$ 0.) (Revenue \$ 2,477,578.)
NRAEF and the American Hotel & Lodging Association, are entered into a contract with the Department of Labor (DOL) 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. In July 2019, NRAEF entered into another contract with DOL for ex-offenders to find employment in the restaurant and hospitality industries. NRAEF also enters into contracts with private donors to run employment programs.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 417,189. including grants of \$ 63,900.) (Revenue \$ 0.)

4e Total program service expenses **▶ 31,898,133.**

Part IV Checklist of Required Schedules

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

The National Restaurant Association
Educational Foundation

Form 990 (2020)

36-6103388 Page 4

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
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>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b X	
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>	36 X	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38 X	

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 38	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

The National Restaurant Association
Educational Foundation

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		30
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

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

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 on Schedule O.		
	1a 32		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 32		
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?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **AL, AZ, AK, AR, CA, CO, CT, DE, DC, FL, GA, HI**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on 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**
233 S Wacker Drive, Suite 3600, Chicago, IL 60606

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. See instructions for the order in which to list the persons above.

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 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			
(1) Dawn M. Sweeney Former President and CEO	0.00 0.00							0.	2,148,257.	1125291.
(2) Tom Bene President & CEO as of 6/1	8.00 32.00			X				0.	1,117,021.	443,533.
(3) Marvin F. Irby CEO until 5/31, CFO	8.00 32.00			X				0.	1,059,119.	383,696.
(4) Robert A. Gifford President	40.00 0.00			X			628,239.	0.	319,234.	
(5) Susan R. Crystal-Mansour VP, Programs Impact	40.00 0.00				X		225,367.	0.	76,358.	
(6) Gordon D. Lambourne VP, Communications	40.00 0.00				X		227,767.	0.	48,368.	
(7) Allison Rhyne VP, Development	40.00 0.00				X		199,789.	0.	54,829.	
(8) Alyssa M. Prince Director, Engagement	40.00 0.00					X	134,973.	0.	55,452.	
(9) John Shortt Director, Program Development	40.00 0.00					X	168,321.	0.	16,111.	
(10) Amy B. Saltzman Director, ProStart Program	40.00 0.00					X	130,236.	0.	41,859.	
(11) James Jacobs Director, Digital Product Management	40.00 0.00					X	140,824.	0.	18,524.	
(12) Sally E. McVey Manager, Development & Industry Rela	40.00 0.00					X	102,983.	0.	31,082.	
(13) Stan Harris Chair	5.00 2.00	X		X			0.	0.	0.	
(14) Susan Adzick Vice Chair	5.00 2.00	X		X			0.	0.	0.	
(15) Kent Walrack Treasurer	5.00 2.00	X		X			0.	0.	0.	
(16) Geoff Hill Immediate Past Chair	5.00 2.00	X					0.	0.	0.	
(17) Vic Allred Trustee	2.00 2.00	X					0.	0.	0.	

The National Restaurant Association
Educational Foundation

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 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			
(18) Shaun Beard Trustee	2.00 0.00	X						0.	0.	0.
(19) Kristin Bitter Trustee	2.00 0.00	X						0.	0.	0.
(20) Scott Carlson Trustee	2.00 2.00	X						0.	0.	0.
(21) Brian Casey Trustee - ex-officio	2.00 10.00	X						0.	0.	0.
(22) Susan Connelly Trustee	2.00 2.00	X						0.	0.	0.
(23) Horace Dawson Trustee	2.00 4.00	X						0.	0.	0.
(24) John Eastman Trustee	2.00 0.00	X						0.	0.	0.
(25) Atour Eyvazian Trustee	2.00 2.00	X						0.	0.	0.
(26) James Fripp Trustee	2.00 2.00	X						0.	0.	0.
1b Subtotal								1,958,499.	4,324,397.	2614337.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,958,499.	4,324,397.	2614337.

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 **15**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	X	
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>	X	
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>		X

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
American Hotel & Lodging Association 1250 Eye Street NW, Washington, DC 20005	Consulting	323,056.
Pebble Beach Resorts PO Box 1418, Pebble Beach, CA 93953	Golf Event Services	250,000.
Gossip Genie LLC 1332 N Halsted Suite 305, Chicago, IL 60642	Consulting	204,508.
Linder Global Events, 2150 Wisconsin Avenue NW, Washington, DC 20007	Consulting	155,632.
Washington Hilton, 1919 Connecticut Avenue NW, Washington, DC 20009	Event Services	114,181.

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 **7**

See Part VII, Section A Continuation sheets

The National Restaurant Association
Educational Foundation

Form 990

36-6103388

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 line)	(C) Position (check all that apply)						(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			
(27) Marilou Halvorsen Trustee	2.00 0.00	X						0.	0.	0.
(28) Roger Kaplan Trustee	2.00 0.00	X						0.	0.	0.
(29) Emily Knight Trustee	2.00 0.00	X						0.	0.	0.
(30) Brett Ladd Trustee	2.00 0.00	X						0.	0.	0.
(31) Jeff Lobdell Trustee	2.00 2.00	X						0.	0.	0.
(32) Chris Loflin Trustee	2.00 0.00	X						0.	0.	0.
(33) Perry Miele Trustee	2.00 2.00	X						0.	0.	0.
(34) Donna Quadri-Felitti Trustee	2.00 0.00	X						0.	0.	0.
(35) Melvin Rodrigue Trustee	2.00 10.00	X						0.	0.	0.
(36) Chris Savvides Trustee	2.00 2.00	X						0.	0.	0.
(37) Rich Schneider Trustee	2.00 2.00	X						0.	0.	0.
(38) Susannah Sellers-Ryan Trustee	2.00 0.00	X						0.	0.	0.
(39) Bahjat Shariff Trustee	2.00 2.00	X						0.	0.	0.
(40) Derek Small Trustee	2.00 0.00	X						0.	0.	0.
(41) Jay Stieber Trustee	2.00 7.00	X						0.	0.	0.
(42) Lance Trenary Trustee	2.00 10.00	X						0.	0.	0.
(43) Kelli Valade Trustee	2.00 0.00	X						0.	0.	0.
(44) Curtis Wilson Trustee	2.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

The National Restaurant Association
Educational Foundation

Form 990 (2020)

36-6103388 Page 9

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	29,840,023.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,333.				
	h Total. Add lines 1a-1f			29,840,023.			
Program Service Revenue	2 a Program DOL Contract	Business Code	611710	2,778,026.	2,778,026.		
	b Other Contract Revenue		611710	160,098.	160,098.		
	c Program Event Registrations		611710	2,426.	2,426.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			2,940,550.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			474,231.		474,231.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			3,906,466.		3,906,466.	
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities		5,010,750.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	5,087,754.				
c Gain or (loss)	7c	-77,004.					
d Net gain or (loss)			-77,004.		-77,004.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			37,084,266.	2,940,550.	0.	4,303,693.	

The National Restaurant Association
Educational Foundation

Form 990 (2020)

36-6103388 Page 10

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 ...	1,788,342.	1,788,342.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	22,569,750.	22,569,750.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,281,165.	872,664.	38,640.	369,861.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,396,909.	981,093.		415,816.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	1,296,802.	946,721.	38,683.	311,398.
10 Payroll taxes	342,221.	183,339.	81,178.	77,704.
11 Fees for services (nonemployees):				
a Management	2,600.		2,600.	
b Legal	23,095.		23,095.	
c Accounting	24,907.		24,907.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	92,977.		92,977.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,937,058.	2,874,484.		62,574.
12 Advertising and promotion	68,789.	68,061.	22.	706.
13 Office expenses	345,708.	122,332.	204,088.	19,288.
14 Information technology				
15 Royalties				
16 Occupancy	96,694.		96,694.	
17 Travel	157,347.	111,756.	12,436.	33,155.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	441,959.	362,819.	77,825.	1,315.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	225,242.	147,533.	15,542.	62,167.
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Shared Service	1,327,000.	869,185.	91,563.	366,252.
b Bad Debts	183,436.		183,436.	
c Service/Maintenance	26,731.	54.	26,648.	29.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	34,628,732.	31,898,133.	1,010,334.	1,720,265.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

The National Restaurant Association
Educational Foundation

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,990,981.	1	4,790,908.
	2 Savings and temporary cash investments	57,796.	2	57,828.
	3 Pledges and grants receivable, net	6,624,894.	3	6,879,113.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	293,879.	9	608,853.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,991,105.		
	b Less: accumulated depreciation	10b 1,392,448.	10c	2,598,657.
	11 Investments - publicly traded securities	20,693,827.	11	23,237,911.
	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	543,725.	15	719,707.
16 Total assets. Add lines 1 through 15 (must equal line 33)	32,979,285.	16	38,892,977.	
Liabilities	17 Accounts payable and accrued expenses	1,492,655.	17	2,020,916.
	18 Grants payable	209,500.	18	88,500.
	19 Deferred revenue	272,340.	19	299,416.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	594,985.
	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		25	
	26 Total liabilities. Add lines 17 through 25	1,974,495.	26	3,003,817.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	8,202,513.	27	10,701,163.
	28 Net assets with donor restrictions	22,802,277.	28	25,187,997.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	31,004,790.	32	35,889,160.
	33 Total liabilities and net assets/fund balances	32,979,285.	33	38,892,977.

The National Restaurant Association
Educational Foundation

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	37,084,266.
2	Total expenses (must equal Part IX, column (A), line 25)	2	34,628,732.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,455,534.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	31,004,790.
5	Net unrealized gains (losses) on investments	5	2,187,756.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	241,080.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	35,889,160.

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		X
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	X	
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 on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on 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

2020

Open to Public Inspection

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

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)(vi).** (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 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 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		
National Restaurant Association	36-1525480	10	X		0.	0.
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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4635807.	4941975.	6212413.	7384891.	29840023.	53015109.
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	4635807.	4941975.	6212413.	7384891.	29840023.	53015109.
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)						10576088.
6 Public support. Subtract line 5 from line 4.						42439021.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	4635807.	4941975.	6212413.	7384891.	29840023.	53015109.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4862309.	5143077.	5582950.	5865834.	4380697.	25834867.
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						78849976.
12 Gross receipts from related activities, etc. (see instructions)					12	9,084,002.
13 First 5 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 2020 (line 6, column (f), divided by line 11, column (f))	14	53.82 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	45.46 %
16a 33 1/3% support test - 2020. 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 - 2019. 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 - 2020. 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 - 2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	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>	X	
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>		X
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>	X	
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>	X	
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>	X	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		X
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 lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
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>		X
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
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>		X
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>		X
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>		X
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>		X
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 line 10b below.</i>		X
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 lines 11b and 11c below, the governing body of a supported organization?		X
b A family member of a person described in line 11a above?		X
c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		X

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	X	
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>		X

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 line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <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 governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b 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 line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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 lines 3a and 3b 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>If "Yes" or "No" 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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to 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).		

The National Restaurant Association

Schedule A (Form 990 or 990-EZ) 2020

Educational Foundation

36-6103388 Page 7

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

The National Restaurant Association

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.)

Part IV, Section A, Line 3b:

Annually, the Foundation receives public support information from the National Restaurant Association to ensure the Association passes the public test under 509(a)(2).

Part IV, Section A, Line 3c:

The Foundation does not supply monetary support to the National Restaurant Association.

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

2020

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 3 columns: Question, (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 about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and acquired after 7/25/06), and questions about monitoring, expenses, and reporting.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

The National Restaurant Association
Educational Foundation

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

The National Restaurant Association
Educational Foundation

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	39,444,045.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	2,187,756.	
b	Donated services and use of facilities	2b	265,000.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	2,452,756.	
3	Subtract line 2e from line 1	3	36,991,289.	
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	92,977.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	92,977.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	37,084,266.	

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	34,559,675.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	265,000.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	-241,080.	
e	Add lines 2a through 2d	2e	23,920.	
3	Subtract line 2e from line 1	3	34,535,755.	
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	92,977.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	92,977.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	34,628,732.	

Part XIII Supplemental Information.

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

Part V, line 4:

The 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.

Part X, Line 2:

The accounting standard on Accounting for Uncertainty in income taxes addresses the determination of whether tax benefit 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

Part XIII Supplemental Information *(continued)*

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 was 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.

Part XII, Line 2d - Other Adjustments:

Reversal of Grant Expenses -241,080.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **The National Restaurant Association
Educational Foundation** Employer identification number
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
Dalhart Independent School District - 701 East 10th Street - Dalhart, TX 79022	75-6001245	Texas	90,000.	0.			Racheal Ray Grow Grant
Johnson County Board of Education 211 N. Church St Mountain City, TN 37683	63-6000688	Tennessee	70,000.	0.			Racheal Ray Grow Grant
West Rowan High School 8050 NC 801 HWY Mount Ulla, NC 28125	56-6001834	North Carolina	70,000.	0.			Racheal Ray Grow Grant
Educational Foundation of the Florida Restaurant & Lodging Assoc - L Rumer Travel Exps - Tallahassee, FL 32301	59-6194391	501(c)(3)	68,668.	0.			ProStart Program
Texas Restaurant Assoc Ed Fdn 1400 Lavaca St Austin, TX 78701	74-2732907	501(c)(3)	62,046.	0.			ProStart Program
New York State Restaurant Association Ed Fdn - 409 New Karner Rd - Albany, NY 12205	14-1817369	501(c)(3)	49,515.	0.			ProStart Program

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **53.**
- 3** Enter total number of other organizations listed in the line 1 table ▶ **8.**

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

Schedule I (Form 990) 2020

The National Restaurant Association
Educational Foundation

Schedule I (Form 990)

36-6103388

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
Missouri Restaurant Assoc Ed Fdn 1810 Craig St St Louis, MO 63146	43-6222757	501(c)(3)	49,501.	0.			ProStart Program
California Restaurant Association Ed Fdn - 621 Capitol Mall - Sacramento, CA 95814	95-3676330	501(c)(3)	46,016.	0.			ProStart Program
3788 San Diego Unified School District - 1405 Park Boulevard - San Diego, CA 92101	95-6072931	501(c)(3)	42,500.	0.			Racheal Ray Grow Grant
Rio Vista Independent School District - 100 East Capps St - Rio Vista, TX 76093	75-6002320	Texas	42,500.	0.			Racheal Ray Grow Grant
Wisconsin Restaurant Assoc Ed Fdn 2801 Fish Hatchery Road Madison, WI 53713	39-1557486	501(c)(3)	41,137.	0.			ProStart Program
Restaurant Association of Maryland Ed Fdn - 6301 Hillside Ct - Columbia, MD 21046	52-1881151	501(c)(3)	38,349.	0.			ProStart Program
Educational Foundation of the Louisiana Restaurant Assoc - J Jeansonne Travel Exps - Metairie, LA 70002	72-1318297	501(c)(3)	34,515.	0.			ProStart Program
Ohio Restaurant Assoc Ed Fdn 1525 Bethel Rd Columbus, OH 43220	31-1739154	501(c)(3)	34,515.	0.			ProStart Program
South Carolina Restaurant/Hospitality Ed Fdn - 1122 Lady Street - Columbia, SC 29201	57-1126165	501(c)(3)	32,076.	0.			ProStart Program

Schedule I (Form 990)

The National Restaurant Association
Educational Foundation

Schedule I (Form 990)

36-6103388

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
Utah Restaurant Association Foundation - 5645 South Waterbury Way - Salt Lake City, UT 84121	87-0663248	501(c)(3)	31,031.	0.			ProStart Program
Kansas Restaurant & Hosp Assoc Ed Fdn - 3500 N Rock Rd - Wichita, KS 67226	48-0533202	501(c)(3)	30,803.	0.			ProStart Program
West Virginia Hospitality & Travel Assoc Ed Fdn - 2306 1/2 Kanawha Blvd East - Charleston, WV 25311	55-0774131	501(c)(3)	30,682.	0.			ProStart Program
North Carolina Restaurant & Lodging Assoc Foundation - 6036 Six Forks Rd - Raleigh, NC 27609	81-0618683	501(c)(3)	30,334.	0.			ProStart Program
Oregon Hospitality Foundation 8565 SW Salish Lane Wilsonville, OR 97070	93-1062729	501(c)(3)	30,106.	0.			ProStart Program
Indiana Restaurant & Lodging Assoc 200 South Meridian ST Indianapolis, IN 46225	35-2052084	501(c)(3)	27,894.	0.			ProStart Program
Mississippi Restaurant Assoc Ed Fdn - 130 Riverview Dr - Flowood, MS 39232	64-0877555	501(c)(3)	27,546.	0.			ProStart Program
Colorado Restaurant Assoc Ed Fdn 430 East 7th Avenue Denver, CO 80203	74-2488379	501(c)(3)	27,197.	0.			ProStart Program
Hospitality Industry Education Foundation - 9201 Montgomery Blvd NE Suite 602 - Albuquerque, NM 87111	20-0384367	501(c)(3)	27,197.	0.			ProStart Program

Schedule I (Form 990)

The National Restaurant Association
Educational Foundation

Schedule I (Form 990)

36-6103388

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
Hospitality Minnesota Ed Fdn 1959 Sloan Place St. Paul, MN 55117	71-0971013	501(c)(3)	27,197.	0.			ProStart Program
Massachusetts Restaurant Association, Inc. - 333 Turnpike Road - Southborough, MA 01772-1775	04-1591041	501(c)(6)	26,849.	0.			ProStart Program
Alabama Restaurant & Hosp 3 South Jackson St Montgomery, AL 36104	63-0837896	501(c)(3)	26,849.	0.			ProStart Program
Virginia Rest Lodging & Travel Assoc Ed Fdn - 2101 Libbie Ave - Richmond, VA 23230	54-1487901	501(c)(3)	26,849.	0.			ProStart Program
Michigan Restaurant & Lodging Assoc Ed Fdn - Support Foundation - Lansing, MI 48933	38-2979910	501(c)(3)	26,500.	0.			ProStart Program
Iowa Restaurant Association Ed Fdn 1501 42nd Street, Ste 294 West Des Moines, IA 50266	42-0637480	501(c)(3)	24,061.	0.			ProStart Program
Pennsylvania Restaurant & Lodging Association - 100 State Street - Harrisburg, PA 17101-1024	23-1257570	501(c)(6)	23,015.	0.			ProStart Program
Nebraska Restaurant Association Hospitality Ed Fdn - 1610 South 70th Street- Ste 101 - Lincoln, NE 68506	47-0826728	501(c)(3)	23,015.	0.			ProStart Program
Montana Restaurant Assoc Ed Fdn 1645 Parkhill Dr Billings, MT 59102	20-1974197	501(c)(3)	22,318.	0.			ProStart Program

Schedule I (Form 990)

The National Restaurant Association
Educational Foundation

Schedule I (Form 990)

36-6103388

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
Delaware Restaurant Assoc 500 Creek View Rd Newark, DE 19711	51-0248572	501(c)(6)	21,970.	0.			ProStart Program
Kentucky Restaurant Assoc Ed Fdn 133 Evergreen Rd Louisville, KY 40243	31-0884968	501(c)(3)	21,970.	0.			ProStart Program
Illinois Restaurant Assoc Ed Fdn 33 W Monroe Ste 250 Chicago, IL 60603	36-3271510	501(c)(3)	21,621.	0.			ProStart Program
Wyoming Lodging & Restaurant Assoc Ed Fdn - 1825 Carey Ave - Cheyenne, WY 82003	83-0326185	501(c)(3)	21,621.	0.			ProStart Program
Oklahoma Restarant Association 3800 North Portland Oklahoma City, OK 73112-2948	73-0383792	501(c)(6)	20,924.	0.			ProStart Program
Washington Hospitality Assoc Ed Fdn - 510 Plum Street SE - Olympia, WA 98501	91-1686716	501(c)(3)	20,924.	0.			ProStart Program
New Jersey Restaurant Ed Fdn 126 West State St Trenton, NJ 08608	22-3549761	501(c)(3)	20,576.	0.			ProStart Program
Hospitality Tennessee Foundation 475 Craighead Street Nashville, TN 37204	62-0381125	501(c)(3)	20,576.	0.			ProStart Program
South Dakota Retailers Assoc 320 East Capital Ave Pierre, SD 57501	46-0181800	501(c)(6)	20,576.	0.			ProStart Program

Schedule I (Form 990)

The National Restaurant Association
Educational Foundation

Schedule I (Form 990)

36-6103388

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
Nevada Restaurant Assoc Ed Fdn 1500 E Tropicana Ave Las Vegas, NV 89119	94-2860376	501(c)(3)	19,530.	0.			ProStart Program
New Hampshire Lodging & Restaurant Association - 16 Centre St - Concord, NH 03301	02-0216783	501(c)(6)	19,182.	0.			ProStart Program
Rhode Island Hospitality Ed Fdn 94 Sabra St Cranston, RI 02910	05-0479089	501(c)(3)	19,182.	0.			ProStart Program
Alaska CHARR Educational Fund 1503 W. 31st AVE Anchorage, AK 99503	06-1663010	501(c)(3)	18,833.	0.			ProStart Program
Hospitality Maine/Maine Rest Assoc Ed Fdn - Steve Herwins - Augusta, ME 04330	01-0421242	501(c)(3)	18,485.	0.			ProStart Program
Connecticut Hospitality Education Foundation - Dept of Financial Aid - Hartford, CT 06106	10-0000594	501(c)(3)	17,788.	0.			ProStart Program
Arkansas Hospitality Association 603 S Pulaski St Little Rock, AR 72201	71-0441069	501(c)(6)	17,440.	0.			ProStart Program
Hawaii Restaurant Assoc Ed Fdn 2909 Waiialae Ave #22 Honolulu, HI 96826	23-7057621	501(c)(3)	17,439.	0.			ProStart Program
Arizona Restaurant Assoc Ed Fdn Steve Chucuri Scottsdale, AZ 85251	86-0884265	501(c)(3)	17,439.	0.			ProStart Program

Schedule I (Form 990)

The National Restaurant Association
Educational Foundation

Schedule I (Form 990)

36-6103388

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
Hospitality Education Foundation of Georgia - 1579 Monroe Dr - Atlanta, GA 30324	58-2340138	501(c)(3)	17,091.	0.			ProStart Program
Rest Assoc of Metro Washington Ed Fdn - 1625 K St NW - Washington, DC 20006	20-0703265	501(c)(3)	16,046.	0.			ProStart Program
Bladensburg High School 4200 57th Ave Bladensburg, MD 20710	52-6000992	Maryland	15,000.	0.			Racheal Ray Grow Grant
2372 Taunton Public Schools 215 Harris St Taunton, MA 02780	04-3268662	501(c)(3)	15,000.	0.			Racheal Ray Grow Grant
Colonial High School/Orange County Public Schools - 445 W Amelia St - Orlando, FL 32801	95-2788435	501(c)(3)	15,000.	0.			Racheal Ray Grow Grant
California Restaurant Association 621 Capitol Mall STE 2000 Sacramento, CA 95814	95-1241045	501(c)(6)	10,000.	0.			Restaurant Neighbor Award
Fore The Kids Foundation 13725 Metcalf Ave #362 Overland Park, KS 66223	47-4872119	501(c)(3)	10,000.	0.			Restaurant Neighbor Award
Lift Urban Portland 2701 NW Vaughn St., Suite 102 Portland, OR 97210	93-0923775	501(c)(3)	10,000.	0.			Restaurant Neighbor Award
Oregon Restaurant & Lodging Association - 8565 SW Salish Lane #120 - Wilsonville, OR 97070	93-0514708	501(c)(3)	5,000.	0.			Restaurant Neighbor Award

Schedule I (Form 990)

The National Restaurant Association
Educational Foundation

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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Restaurant Employee Relief Fund	43246	21,623,000.	0.		
Undergraduate Scholarships	189	666,750.	0.		
Education Scholarships	180	270,000.	0.		
Prostart Educator Excellence Awards	1	10,000.	0.		

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

Part I, Line 2:

In 2020, 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

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2020

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **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 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		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

The National Restaurant Association
Educational Foundation

36-6103388

Schedule J (Form 990) 2020

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 Former President and CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	0.	1,942,673.	205,584.	1,125,291.	0.	3,273,548.	1,942,673.
(2) Tom Bene President & CEO as of 6/1	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,061,538.	0.	55,483.	433,363.	10,170.	1,560,554.	0.
(3) Marvin F. Irby CEO until 5/31, CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	677,847.	331,125.	50,147.	365,919.	17,777.	1,442,815.	331,125.
(4) Robert A. Gifford President	(i)	343,019.	258,442.	26,778.	267,081.	52,153.	947,473.	258,442.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Susan R. Crystal-Mansour VP, Programs Impact	(i)	189,736.	18,141.	17,490.	40,271.	36,087.	301,725.	18,141.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) Gordon D. Lambourne VP, Communications	(i)	189,407.	18,141.	20,219.	30,214.	18,154.	276,135.	18,141.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Allison Rhyne VP, Development	(i)	165,074.	18,547.	16,168.	36,975.	17,854.	254,618.	18,547.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Alyssa M. Prince Director, Engagement	(i)	105,739.	7,446.	21,788.	19,365.	36,087.	190,425.	7,446.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) John Shortt Director, Program Development	(i)	136,351.	9,842.	22,128.	7,031.	9,080.	184,432.	9,842.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) Amy B. Saltzman Director, ProStart Program	(i)	106,919.	8,055.	15,262.	14,431.	27,428.	172,095.	8,055.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) James Jacobs Director, Digital Product Management	(i)	118,607.	7,680.	14,537.	9,444.	9,080.	159,348.	7,680.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Part I, Line 3:

The Compensation Committee of the National Restaurant Association, a related organization, reviews and approves the compensation of the Chief Executive Officer, and direct reports. An outside consultant is used to provide comparable data for similarly qualified person in functionally situated organizations for consideration. Contemporaneous documentation of these decisions regarding the compensation are prepared and maintained.

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

2020

Open to Public
Inspection

Name of the organization	The National Restaurant Association Educational Foundation	Employer identification number	36-6103388
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Form 990, Part I, Line 1, Description of Organization Mission:

Association to enhance the restaurant and foodservice industry's
service to the public through education, community engagement and
promotion of career opportunities.

Form 990, Part III, Line 2, New Program Services:

The Restaurant Employee Relief Fund (RERF) was a campaign to provide
one-time grants to more than 43,000 restaurant workers who suffered
financially due to the COVID-19 health and economic crisis. 100 percent
of all donations went directly to RERF applicants and each approved
applicant received a \$500 grant to help with expenses such as rent and
mortgage payments, transportation, school loans, childcare and medical
bills. All applicants who met the eligibility requirements were funded.
The grants were provided to restaurant workers in all 50 states, the
District of Columbia, Guam, the U.S. Virgin Islands and Puerto Rico.
Approximately 60 percent of recipients were between the ages of 21 and
35 and nearly 60 percent identify as female. Fifty percent of grant
recipients are racial minorities, identifying as - Black or African
American, Hispanic or Latinx, Asian, American Indian or Alaska Native
and/or Native Hawaiian or Other Pacific Islander. Eighty percent of
grant recipients report household incomes of less than \$50,000 per year
before being impacted by the COVID-19 pandemic.

Form 990, Part III, Line 4a, Program Service Accomplishments:

American, Hispanic or Latinx, Asian, American Indian or Alaska Native
and/or Native Hawaiian or Other Pacific Islander. Eighty percent of

Name of the organization	The National Restaurant Association Educational Foundation	Employer identification number	36-6103388
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grant recipients report household incomes of less than \$50,000 per year before being impacted by the COVID-19 pandemic.

Form 990, Part III, Line 4d, Other Program Services:

The NRAEF supports active, guard and reserve military members, military spouses, dependent children and veterans with their transition out of the military after separating or retiring from duty. This support includes the Foundation's work to: * Provide pathways to help service members and their families transition into civilian life * Train service members to hone their skills * Honor service members by recognizing the best in foodservice operations through the Travelers program.

Expenses \$ 261,541. including grants of \$ 0. 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.

Expenses \$ 155,648. including grants of \$ 63,900. Revenue \$ 0.

Form 990, Part VI, Section A, line 2:

The National Restaurant Association Educational Foundation had 32 board members during 2020. For operating purposes, the Organization presumes that some of those board members, from time to time, may have family or business

Name of the organization	The National Restaurant Association Educational Foundation	Employer identification number	36-6103388
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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 A, line 7a:

The board of directors of the National Restaurant Association has the power to nominate candidates from its elected voting members to the National Restaurant Association Educational Foundation Board of Trustees so at all times 10 of the 19 elected Trustee positions on the National Restaurant Association Educational Foundation Board of Trustees has been elected this way.

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 Chairman, Vice Chairman, and Treasurer and the Chairman and Vice Chairman of the Audit/Finance Committee of the Board. The 2020 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

Name of the organization	The National Restaurant Association Educational Foundation	Employer identification number	36-6103388
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covered by this policy; (c) ask the person to recuse from participation in related Foundation discussion 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 Compensation Committee of the National Restaurant Association, a related organization, reviews and approves the compensation of the Chief Executive Officer, and direct reports. An outside consultant is used to provide comparable data for similarly qualified person in functionally situated organizations for consideration. Contemporaneous documentation of these decisions regarding the compensation are prepared and maintained.

Form 990, Part VI, Line 17, List of States receiving copy of Form 990:

AL, AZ, AK, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS
MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TX, TN, UT, VT, VA, WA, WV, WI,
WY

Form 990, Part VI, Section C, Line 19:

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

Name of the organization The National Restaurant Association Educational Foundation	Employer identification number 36-6103388
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Form 990, Part XI, line 9, Changes in Net Assets:

Reversal of Grant Expenses 241,080.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

2020

Open to Public Inspection

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

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

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
National Restaurant Association - 36-1525480 2055 L Street NW Washington, DC 20036	To lead America's restaurant industry	Illinois	501(c)(6)		N/A		X
Multicultural Foodservice and Hospitality Alliance - 36-4120950, 1144 Narragansett Boulevard, Cranston, RI 02905	Support the restaurant industry	Rhode Island	501(c)(3)	Line 7	NRA	X	
Restaurant Law Center - 81-4099133 2055 L Street NW Washington, DC 20036	Promote laws and regulations for restaurant industry	District of Columbia	501(c)(6)		NRA	X	
NRA Political Action Committee - 52-1220888 2055 L Street NW Washington, DC 20036	Lobbying for the NRA	Illinois	527		N/A		X

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

Schedule R (Form 990) 2020

The National Restaurant Association
Educational Foundation

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		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

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	Q	1,327,000.	Agreement
(2) National Restaurant Association	P	4,317,097.	Cash
(3) National Restaurant Association	S	3,906,466.	Contract
(4) Multicultural Foodservice & Hospitality Association	S	200,000.	Cash
(5) National Restaurant Association	C	81,000.	FMV
(6)			

