

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

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

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2022

Open to Public Inspection

### A For the 2022 calendar year, or tax year beginning and ending

<b>B</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	<b>C</b> Name of organization <b>The National Restaurant Association Educational Foundation</b>		<b>D</b> Employer identification number <b>36-6103388</b>
	Doing business as		<b>E</b> Telephone number <b>800-424-5156</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>2055 L Street NW</b>		<b>G</b> Gross receipts \$ <b>28,096,130.</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>Washington, DC 20036-4957</b>		
<b>F</b> Name and address of principal officer: <b>Michelle L. Korsmo same as C above</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
<b>I</b> 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			
<b>J</b> Website: <b>chooserestaurants.org</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1952</b>	<b>M</b> State of legal domicile: <b>IL</b>

### Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>The Foundation's mission is to serve as a philanthropic foundation of the National Restaurant</b>		
	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	29
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	29
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	43
	6	Total number of volunteers (estimate if necessary)	6	29
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 9,440,273.	Current Year 9,983,367.
	9	Program service revenue (Part VIII, line 2g)	4,210,473.	5,525,978.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,909,034.	938,916.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,779,514.	5,745,269.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,339,294.	22,193,530.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,842,594.	5,088,814.
	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)	4,466,402.	5,843,341.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
		16b Total fundraising expenses (Part IX, column (D), line 25)	2,175,380.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,868,292.	8,818,522.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,177,288.	19,750,677.	
19	Revenue less expenses. Subtract line 18 from line 12	4,162,006.	2,442,853.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 44,077,352.	End of Year 42,403,984.
	21	Total liabilities (Part X, line 26)	3,373,764.	3,431,750.
	22	Net assets or fund balances. Subtract line 21 from line 20	40,703,588.	38,972,234.

### Part II Signature Block

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

Sign Here	Signature of officer		Date		
	<b>Eric Ellis, CFO</b> Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>Rebekuh Eley</b>	<b>Rebekuh Eley</b>	<b>11/07/23</b>	<input type="checkbox"/>	<b>P01247672</b>
Firm's name	Firm's address			Firm's EIN	
	<b>RSM US LLP</b> <b>30 South Wacker Dr, Suite 3300</b> <b>Chicago, IL 60606-3392</b>			<b>42-0714325</b>	
				Phone no. <b>312-634-3400</b>	

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

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**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 \$ 11,941,355. including grants of \$ 3,544,066.) (Revenue \$ 1,025,973.)  
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 over 145,000 students in 1,800 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 more than \$1.2 million in scholarships and grants each year. Since 1987, the Foundation has awarded more than \$26

4b (Code: \_\_\_\_\_) (Expenses \$ 4,137,011. including grants of \$ 1,544,749.) (Revenue \$ 4,500,005.)  
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. NRAEF has received other grants with DOL for ex-offenders to find employment in the restaurant and hospitality industries.

4c (Code: \_\_\_\_\_) (Expenses \$ 474,262. including grants of \$ 0.) (Revenue \$ 0.)  
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 member by recognizing the best in foodservice operations through the Travelers program.

4d Other program services (Describe on Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses 16,552,628.

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**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> ? See instructions	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 <b>Section 501(c)(3) organizations.</b> 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 Rev. Proc. 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> See instructions		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	

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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> .....	<b>22</b> X	
<b>23</b> 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> .....	<b>23</b> X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	X
<b>b</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> .....	<b>25b</b>	X
<b>26</b> 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> .....	<b>26</b>	X
<b>27</b> 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> .....	<b>27</b>	X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> 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> .....	<b>32</b>	X
<b>33</b> 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> .....	<b>33</b>	X
<b>34</b> 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> .....	<b>34</b> X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b> X	
<b>b</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> .....	<b>35b</b> X	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b> X	
<b>37</b> 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> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	<b>38</b> 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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 104	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

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

		Yes	No
<b>2a</b>	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		43
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
<b>4a</b>	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>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</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	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
<b>15</b>	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 the instructions and file Form 4720, Schedule N.	15	X
<b>16</b>	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
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

**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
<b>1a</b>	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	29	
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	1b	29	
<b>2</b>	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	
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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>b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>12c</b>			
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official		X
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	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>b</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?		
<b>16b</b>			

**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

See Schedule O for full list of states

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Marvin F. Irby Pres. & CEO until 05/01, CAO	8.00 32.00			X				0.	1,361,384.	700,584.
(2) Michelle L. Korsmo President & CEO beginning 05/01	8.00 32.00			X				0.	918,617.	534,219.
(3) Robert A. Gifford President	40.00 0.00			X				650,506.	0.	362,712.
(4) Dawn M. Sweeney Former President and CEO	0.00 0.00						X	0.	976,367.	0.
(5) Eric Ellis CFO	8.00 32.00			X				0.	375,368.	263,231.
(6) Susan R. Crystal-Mansour VP, Programs Impact	40.00 0.00				X			249,408.	0.	93,998.
(7) Allison Rhyne VP, Development	40.00 0.00				X			262,562.	0.	80,477.
(8) Gordon D. Lambourne VP, Communications	40.00 0.00				X			243,515.	0.	60,046.
(9) Maria Roberts Director, Pship Strategy & Ops	40.00 0.00					X		162,230.	0.	62,267.
(10) Alyssa M. Prince Director, Engagement	40.00 0.00					X		144,018.	0.	64,014.
(11) Patricia D. Gill Director, Workforce Development	40.00 0.00					X		167,180.	0.	25,072.
(12) Amy B. Saltzman Director, ProStart Program	40.00 0.00					X		140,725.	0.	50,152.
(13) James Jacobs Director, Digital Product Mgmt	40.00 0.00					X		147,145.	0.	28,917.
(14) Susan Adzick Immediate Past Chair	5.00 2.00	X		X				0.	0.	0.
(15) Kent Walrack Chair	5.00 7.00	X		X				0.	0.	0.
(16) James Fripp Vice Chair	5.00 7.00	X		X				0.	0.	0.
(17) Shaun Beard Treasurer	5.00 5.00	X		X				0.	0.	0.

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**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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Archna Becker Trustee	2.00 2.00	X						0.	0.	0.
(19) Horace Dawson Trustee	2.00 4.00	X						0.	0.	0.
(20) David Dittenber Trustee	2.00 0.00	X						0.	0.	0.
(21) John Eastman Trustee	2.00 0.00	X						0.	0.	0.
(22) Hector Gallardo Trustee	2.00 0.00	X						0.	0.	0.
(23) Marilou Halvorsen Trustee	2.00 0.00	X						0.	0.	0.
(24) Kristine Hillmer Trustee	2.00 0.00	X						0.	0.	0.
(25) William Kohl Trustee	2.00 0.00	X						0.	0.	0.
(26) Brett Ladd Trustee	2.00 0.00	X						0.	0.	0.
<b>1b Subtotal</b>								2,167,289.	3,631,736.	2325689.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,167,289.	3,631,736.	2325689.

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 20

	Yes	No	
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	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>	4	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>	5		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
Pebble Beach Resorts PO Box 1418, Pebble Beach, CA 93953	Golf Event Services	750,075.
American Hotel & Lodging Foundation PO Box 419882, Boston, MA 02241	Consulting	599,614.
Washington Hilton 1919 Connecticut Ave, Washington, DC 20009	NPSI Event Services	450,901.
Linder Global Events 2150 Wisconsin Ave NW, Washington, DC 20007	NPSI Event Management Fee	361,127.
MMA Events LLC d/b/a Design Foundry, 1851 South Club Drive Unit B, Landover, MD	NPSI Event Services	314,975.

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 16

See Part VII, Section A Continuation sheets



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**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) Carrie Leishman Trustee	2.00 0.00	X						0.	0.	0.
(28) Jeff Lobdell Trustee - Ex-Officio	2.00 5.00	X						0.	0.	0.
(29) John Loflin Trustee	2.00 0.00	X						0.	0.	0.
(30) Perry Miele Trustee	2.00 2.00	X						0.	0.	0.
(31) Donna Quadri-Felitti Trustee	2.00 0.00	X						0.	0.	0.
(32) Scott Redler Trustee - Ex-Officio	2.00 5.00	X						0.	0.	0.
(33) Dan Rowe Trustee	2.00 2.00	X						0.	0.	0.
(34) Christopher Savvides Trustee	2.00 2.00	X						0.	0.	0.
(35) Laurie Schalow Trustee	2.00 2.00	X						0.	0.	0.
(36) Richard Schneider Trustee	2.00 2.00	X						0.	0.	0.
(37) Susannah Sellers-Ryan Trustee	2.00 0.00	X						0.	0.	0.
(38) Bahjat Shariff Trustee	2.00 2.00	X						0.	0.	0.
(39) Jay Stieber Trustee	2.00 7.00	X						0.	0.	0.
(40) Lance Trenary Trustee - Ex-Officio	2.00 5.00	X						0.	0.	0.
(41) Kelli Valade Trustee	2.00 0.00	X						0.	0.	0.
(42) Curtis Wilson Trustee	2.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

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**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	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	2,753,875.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	7,229,492.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			9,983,367.			
Program Service Revenue	<b>2 a</b> Program DOL Contract	<b>Business Code</b>					
		611710	5,442,478.	5,442,478.			
	<b>b</b> Program Event Registrations	611710	83,500.	83,500.			
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f			5,525,978.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		694,997.			694,997.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties		6,271,825.			6271825.	
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	5,395,463.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	5,151,544.				
	<b>c</b> Gain or (loss)	<b>7c</b>	243,919.				
	<b>d</b> Net gain or (loss)			243,919.		243,919.	
<b>8 a</b> Gross income from fundraising events (not including \$ 2,753,875. of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		224,500.				
<b>b</b> Less: direct expenses	<b>8b</b>	751,056.					
<b>c</b> Net income or (loss) from fundraising events			-526,556.		-526,556.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b>	<b>Business Code</b>					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			22,193,530.	5,525,978.	0.	6684185.	

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**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  X

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	4,043,314.	4,043,314.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	1,045,500.	1,045,500.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,590,416.	1,050,774.	42,598.	497,044.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,935,614.	1,265,293.	38,585.	631,736.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits .....	1,968,583.	1,315,517.	67,296.	585,770.
<b>10</b> Payroll taxes .....	348,728.	229,061.	8,029.	111,638.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....	111,429.		111,429.	
<b>b</b> Legal .....	3,429.		3,429.	
<b>c</b> Accounting .....	43,300.		43,300.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	103,445.		103,445.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,676,434.	3,537,447.		138,987.
<b>12</b> Advertising and promotion .....	140,432.	135,955.	530.	3,947.
<b>13</b> Office expenses .....	472,442.	319,120.	105,590.	47,732.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	88,821.		88,087.	734.
<b>17</b> Travel .....	334,737.	243,582.	21,566.	69,589.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	2,186,974.	1,883,442.	269,386.	34,146.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	175,233.	115,092.	10,205.	49,936.
<b>23</b> Insurance .....				
<b>24</b> 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.)				
<b>a</b> <u>Shared Service</u> .....	1,452,000.	1,368,531.	83,469.	
<b>b</b> <u>Service/Maintenance</u> .....	24,846.		20,725.	4,121.
<b>c</b> <u>Bad Debt</u> .....	5,000.		5,000.	
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	19,750,677.	16,552,628.	1,022,669.	2,175,380.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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**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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	6,970,073.	<b>1</b>	6,089,927.
	<b>2</b> Savings and temporary cash investments .....	57,833.	<b>2</b>	47,362.
	<b>3</b> Pledges and grants receivable, net .....	8,444,780.	<b>3</b>	11,341,790.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	334,878.	<b>9</b>	317,479.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 4,526,807.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,792,992.		
	<b>11</b> Investments - publicly traded securities .....	2,437,882.	<b>10c</b>	2,733,815.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	25,286,900.	<b>11</b>	21,359,935.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	545,006.	<b>14</b>	513,676.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	44,077,352.	<b>15</b>	42,403,984.	
<b>17</b> Accounts payable and accrued expenses .....	3,217,014.	<b>16</b>	3,214,250.	
<b>18</b> Grants payable .....	52,250.	<b>17</b>	94,000.	
<b>19</b> Deferred revenue .....	104,500.	<b>18</b>	123,500.	
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>		
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>		
<b>22</b> 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 .....		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>22</b>		
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>		
<b>25</b> 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 .....		<b>24</b>		
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	3,373,764.	<b>25</b>	3,431,750.	
<b>27</b> <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		<b>26</b>		
<b>27</b> Net assets without donor restrictions .....	13,009,046.	<b>27</b>	11,307,924.	
<b>28</b> Net assets with donor restrictions .....	27,694,542.	<b>28</b>	27,664,310.	
<b>29</b> <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
<b>32</b> Total net assets or fund balances .....	40,703,588.	<b>32</b>	38,972,234.	
<b>33</b> Total liabilities and net assets/fund balances .....	44,077,352.	<b>33</b>	42,403,984.	

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**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	22,193,530.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,750,677.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,442,853.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	40,703,588.
5	Net unrealized gains (losses) on investments	5	-4,242,063.
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	67,856.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	38,972,234.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? \_\_\_\_\_
- 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 \_\_\_\_\_

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**SCHEDULE A**  
**(Form 990)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

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).)
- 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 on 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

(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.
<b>Total</b>					0.	0.

The National Restaurant Association  
Educational Foundation

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	6212413.	7384891.	29840023.	9440273.	9983367.	62860967.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	6212413.	7384891.	29840023.	9440273.	9983367.	62860967.
<b>5</b> 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) .....						14749964.
<b>6 Public support.</b> Subtract line 5 from line 4.						48111003.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	6212413.	7384891.	29840023.	9440273.	9983367.	62860967.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	5582950.	5865834.	4380697.	5937472.	6966822.	28733775.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						91594742.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	16,300,724.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	52.53	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	51.57	%
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** 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 - 2021.** 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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	
<b>2</b> 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
<b>3a</b> 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>b</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	
<b>c</b> 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	
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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
<b>7</b> 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).</i>		X
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		X
<b>b</b> A family member of a person described on line 11a above?		X
<b>c</b> A 35% controlled entity of a person described on 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
<b>1</b> 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	
<b>2</b> 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
<b>1</b> 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
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <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**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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>b</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>		

The National Restaurant Association  
Educational Foundation

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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  
Educational Foundation

Schedule A (Form 990) 2022

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

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7</b> Excess distributions carryover to 2023. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022

The National Restaurant Association  
Educational Foundation

**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 B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

The National Restaurant Association  
Educational Foundation

Employer identification number

36-6103388

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization <b>The National Restaurant Association                  Educational Foundation</b>	Employer identification number <b>36-6103388</b>
--	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>3,250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>1,100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>1,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>465,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>325,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ <u>300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>The National Restaurant Association                  Educational Foundation</b>	Employer identification number <b>36-6103388</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ <u>245,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ <u>236,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/>	\$ <u>230,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>The National Restaurant Association                  Educational Foundation</b>	<b>Employer identification number</b> 36-6103388
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization <b>The National Restaurant Association Educational Foundation</b>	Employer identification number <b>36-6103388</b>
---	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

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

2022

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, acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	17,550,684.	15,157,263.	13,323,042.	13,192,729.	14,209,049.
b Contributions	386,050.	560,850.	200,000.	397,758.	350,000.
c Net investment earnings, gains, and losses	-2,684,253.	2,090,550.	1,975,866.	63,169.	-865,154.
d Grants or scholarships	532,000.	180,000.	281,000.	221,000.	379,800.
e Other expenditures for facilities and programs					
f Administrative expenses	70,947.	77,979.	60,645.	109,614.	121,366.
g End of year balance	14,649,534.	17,550,684.	15,157,263.	13,323,042.	13,192,729.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 0.0000 %
  - b Permanent endowment 79.6200 %
  - c Term endowment 20.3800 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) Unrelated organizations   |     | X  |
| (ii) Related organizations  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b  |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,859,217.	667,901.	2,191,316.
c Leasehold improvements				
d Equipment		1,667,590.	1,125,091.	542,499.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,733,815.

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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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)	
<b>Total.</b> (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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	18,849,079.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-4,242,063.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	250,000.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-3,992,063.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	22,841,142.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	103,444.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-751,056.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	-647,612.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	22,193,530.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	20,580,433.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	250,000.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	683,200.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	933,200.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	19,647,233.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	103,444.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	103,444.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	19,750,677.

**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 were no unrecognized tax benefits identified or recorded as liabilities during the reporting periods covered by these financial statements. The Foundation files Form 990 in the U.S. federal jurisdiction and a related return in the State of Illinois.

Part XI, Line 4b - Other Adjustments:

Fundraising Event Expenses -751,056.

Part XII, Line 2d - Other Adjustments:

Fundraising Event Expenses 751,056.

Returned Scholarships -67,856.

Total to Schedule D, Part XII, Line 2d 683,200.

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

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

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b>						

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



The National Restaurant Association  
Educational Foundation

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		TJB Golf Classic (event type)	(event type)	None (total number)	
Revenue	1	Gross receipts	2,978,375.		2,978,375.
	2	Less: Contributions	2,753,875.		2,753,875.
	3	Gross income (line 1 minus line 2)	224,500.		224,500.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	556,920.		556,920.
	7	Food and beverages	107,804.		107,804.
	8	Entertainment	35,753.		35,753.
	9	Other direct expenses	50,579.		50,579.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			751,056.
11	Net income summary. Subtract line 10 from line 3, column (d)			-526,556.	

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

**The National Restaurant Association  
Educational Foundation**

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

- b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 16** Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

Director/officer      Employee      Independent contractor

- 17** Mandatory distributions:

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

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

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**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
Action For Boston Community Development - 178 Tremont Street - Boston, MA 02111	04-2304133	501(c)(3)	74,402.	0.			HOPES Program
Alabama Restaurant & Hosp 3 South Jackson Street Montgomery, AL 36104	63-0837896	501(c)(6)	26,459.	0.			ProStart Program
Alaska CHARR Educational Fund 1503 W. 31st Ave Anchorage, AK 99503	06-1663010	501(c)(6)	19,352.	0.			ProStart Program
Alvis Inc 2100 Stella Court Columbus, OH 43215	31-0743167	501(c)(3)	83,191.	0.			HOPES Program
Arizona Restaurant Assoc Ed Fdn 3333 E. Cambelback Rd Ste 285 Phoenix, AZ 85018	86-0884265	501(c)(3)	17,854.	0.			ProStart Program
Arkansas Hospitality Assoc Ed Fdn 603 S. Pulaski St. Little Rock, AR 72201	71-0441069	501(c)(6)	17,176.	0.			ProStart Program

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 86.
- 3** Enter total number of other organizations listed in the line 1 table 20.

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

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The National Restaurant Association  
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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Cafe Momentum Dallas 1510 Pacific Avenue Dallas, TX 75201	32-0384561	501(c)(3)	10,000.	0.			Restaurant Ready Program
Cafe Momentum Pittsburgh Corporation - 274 Forbes Avenue - Pittsburgh, PA 15222	87-1377028	501(c)(3)	10,000.	0.			Restaurant Ready Program
California Restaurant Association Foundation - 621 Capitol Mall - Sacramento, CA 95814	95-3676330	501(c)(3)	50,050.	0.			ProStart Program
California Restaurant Association Foundation - 621 Capitol Mall - Sacramento, CA 95814	95-3676330	501(c)(3)	20,000.	0.			Restaurant Ready Program
Colorado Restaurant Assoc/Colorado Restaurant Foundation - 430 East 7th Avenue - Denver, CO 80203	74-2488379	501(c)(3)	31,788.	0.			ProStart Program
Colorado Restaurant Assoc/Colorado Restaurant Foundation - 430 East 7th Avenue - Denver, CO 80203	74-2488379	501(c)(3)	107,820.	0.			HOPES Program
Community Workshops Inc 174 Portland Street Boston, MA 02114	04-2103560	501(c)(3)	144,561.	0.			HOPES Program
Connected Lane County 22 W. 7th Avenue Eugene, OR 97401	84-3366481	501(c)(3)	10,000.	0.			Restaurant Ready Program
Connecticut Hospitality Education Foundation - Dept of Financial Aid - Hartford, CT 06106	10-0000594	501(c)(3)	20,000.	0.			Restaurant Ready Program

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Connecticut Hospitality Education Foundation - Dept of Financial Aid - Hartford, CT 06106	10-0000594	501(c)(3)	19,714.	0.			ProStart Program
Connecting Kids Inside Out 2453 Viking Drive Columbus, OH 43229	80-0798055	501(c)(3)	10,000.	0.			Restaurant Ready Program
Delaware Restaurant Assoc Ed Fdn 500 Creek View Rd Newark, DE 19711	51-0248572	501(c)(6)	22,978.	0.			ProStart Program
Delaware Restaurant Assoc Ed Fdn 500 Creek View Rd Newark, DE 19711	51-0248572	501(c)(6)	119,263.	0.			HOPES Program
Educated Eats/Rest Assoc of Metro Washington Ed Fdn - 2112 Pennsylvania Ave NW - Washington, DC 20037	53-0163480	501(c)(3)	16,088.	0.			ProStart Program
Education and Training Connection Inc - 884 E. Isabella Rd - Midland, MI 48640-8326	38-3293996	501(c)(3)	12,500.	0.			Restaurant Ready Program
Educational Foundation of the Florida Restaurant & Lodging Assoc - PO Box 1779 - Tallahassee, FL 32302	59-6194391	501(c)(3)	65,813.	0.			ProStart Program
Educational Foundation of the Louisiana Restaurant Assoc - 2700 N Arnoult Road - Metairie, LA 70002	72-1318297	501(c)(3)	33,533.	0.			ProStart Program
Educational Foundation of the Louisiana Restaurant Assoc - 2700 N Arnoult Rd - Metairie, LA 70002	72-1318297	501(c)(3)	68,421.	0.			HOPES Program

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Food Bank of Delaware 222 Lake Drive Newark, DE 19702	51-0258984	501(c)(3)	54,741.	0.			HOPES Program
Georgia Restaurant Assoc Foundation - 260 Peachtree Street NW - Atlanta, GA 30303	85-0672071	501(c)(3)	20,000.	0.			Restaurant Ready Program
Georgia Restaurant Assoc Foundation - 260 Peachtree Street NW - Atlanta, GA 30303	85-0672071	501(c)(3)	19,230.	0.			ProStart Program
Hawaii Restaurant Assoc Ed Fdn 2909 Waiialae Ave #22 Honolulu, HI 96826	23-7057621	501(c)(3)	18,264.	0.			ProStart Program
Hospitality Industry Education Foundation/NM Rest Assoc Ed Fdn - 9201 Montgomery Blvd NE Suite 602 - Albuquerque, NM 87111	20-0384367	501(c)(3)	27,362.	0.			ProStart Program
Hospitality Maine Ed Fdn 5 Wade Street Augusta, ME 04330	01-0421242	501(c)(3)	20,000.	0.			Restaurant Ready Program
Hospitality Maine Ed Fdn 5 Wade Street Augusta, ME 04330	01-0421242	501(c)(3)	19,812.	0.			ProStart Program
Hospitality Minnesota Ed Fdn 1959 Sloan Place St. Paul, MN 55117	71-0971013	501(c)(3)	31,374.	0.			ProStart Program
Hospitality TN Foundation 475 Craighead Street Nashville, TN 37204	62-0381125	501(c)(6)	25,113.	0.			ProStart Program

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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Hospitality TN Foundation 475 Craighead Street Nashville, TN 37204	62-0381125	501(c)(6)	20,000.	0.			Restaurant Ready Program
Houston Food Bank 535 Portwall Street Houston, TX 77029	74-2181456	501(c)(3)	52,338.	0.			HOPES Program
Hugs Cafe Inc 224 E. Virginia St. McKinney, TX 75069	46-2332714	501(c)(3)	12,500.	0.			Restaurant Ready Program
Idaho Retailers Association 816 W. Bannock St. Suite 60 Boise, ID 83702	82-0251858	501(c)(6)	15,000.	0.			ProStart Program
Illinois Restaurant Assoc Ed Fdn 33 W Monroe Ste 250 Chicago, IL 60603	36-3271510	501(c)(3)	27,010.	0.			ProStart Program
Illinois Restaurant Association 33 W Monroe Ste 250 Chicago, IL 60603	36-0904760	501(c)(6)	12,755.	0.			HOPES Program
Indiana Restaurant & Lodging Assoc 200 South Meridian St Indianapolis, IN 46225	35-2052084	501(c)(3)	30,867.	0.			ProStart Program
Iowa Restaurant Association Ed Fdn 1501 42nd Street, Ste 294 West Des Moines, IA 50266	42-0637480	501(c)(3)	25,255.	0.			ProStart Program
Kansas Restaurant & Hosp Assoc Ed Fdn - 3500 N Rock Rd - Wichita, KS 67226	48-0533202	501(c)(3)	27,521.	0.			ProStart Program

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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Kentucky Restaurant Assoc Ed Fdn 133 Evergreen Rd Louisville, KY 40243	31-0884968	501(c)(3)	20,877.	0.			ProStart Program
Lawrence Hall 2737 W Peterson Ave Chicago, IL 60659-3927	36-2167771	501(c)(3)	110,542.	0.			HOPES Program
Liberty's Kitchen 300 N. Broad St. Suite 101 New Orleans, LA 70119	26-2254285	501(c)(3)	7,500.	0.			Restaurant Ready Program
Light House Bistro 202 West Street Annapolis, MD 21401	47-1143136	501(c)(3)	10,000.	0.			Restaurant Ready Program
LOC Family Services PO Box 37 Farmville, VA 23901	82-4759402	501(c)(3)	113,729.	0.			HOPES Program
Manna-The Durango Soup Kitchen PO Box 1196 Durango, CO 81302	84-1004473	501(c)(3)	10,000.	0.			Restaurant Ready Program
Massachusetts Restaurant Association Ed Fdn - 333 Turnpike Road - Southborough, MA 01772-1775	04-1591041	501(c)(6)	28,782.	0.			HOPES Program
Massachusetts Restaurant Association Ed Fdn - 333 Turnpike Road - Southborough, MA 01772-1775	04-1591041	501(c)(6)	29,067.	0.			ProStart Program
Michigan Restaurant & Lodging Assoc Ed Fdn - 225 W Washtenaw - Lansing, MI 48933	38-2979910	501(c)(3)	26,571.	0.			ProStart Program

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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Michigan Restaurant & Lodging Association - 225 W Washtenaw - Lansing, MI 48933	38-2979910	501(c)(3)	17,607.	0.			HOPES Program
Mississippi Restaurant Assoc Ed Fd 130 Riverview Dr Flowood, MS 39232	64-0877555	501(c)(3)	28,055.	0.			ProStart Program
Missouri Restaurant Assoc Ed Fdn 1810 Craig St St Louis, MO 63146	43-6222757	501(c)(3)	53,180.	0.			ProStart Program
Montana Restaurant Assoc Ed Fdn 1645 Parkhill Dr Billings, MT 59102	20-1974197	501(c)(3)	20,899.	0.			ProStart Program
Nebraska Hospitality Association Ed Fdn - 1610 South 70th Street- Ste 101 - Lincoln, NE 68506	47-0826728	501(c)(3)	22,649.	0.			ProStart Program
Nevada Restaurant Assoc Ed Fdn 1500 E Tropicana Ave Las Vegas, NV 89119	94-2860376	501(c)(3)	18,015.	0.			ProStart Program
New Hampshire Lodging & Restaurant Association Ed Fdn - 16 Centre St - Concord, NH 03301	02-0216783	501(c)(6)	20,000.	0.			Restaurant Ready Program
New Hampshire Lodging & Restaurant Association Ed Fdn - 16 Centre St - Concord, NH 03301	02-0216783	501(c)(6)	19,714.	0.			ProStart Program
New Haven Adult Education Center 580 Ella Grasso Blvd New Haven, CT 06519	06-6001876	501(c)(3)	10,000.	0.			Restaurant Ready Program

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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
New Jersey Restaurant Ed Fdn 126 West State St Trenton, NJ 08608	22-3549761	501(c)(3)	21,642.	0.			ProStart Program
New Mexico Restaurant Association 9201 Montgomery Blvd NE Suite 602 Albuquerque, NM 87111	20-0384367	501(c)(3)	20,000.	0.			Restaurant Ready Program
New York State Restaurant Assoc Ed Fdn - 409 New Karner Rd - Albany, NY 12205	14-1817369	501(c)(3)	50,860.	0.			ProStart Program
New York State Restaurant Assoc Ed Fdn - 409 New Karner Rd - Albany, NY 12205	14-1817369	501(c)(3)	20,000.	0.			Restaurant Ready Program
North Carolina Restaurant & Lodging Assoc Foundation - 6036 Six Forks Rd - Raleigh, NC 27609	81-0618683	501(c)(3)	21,077.	0.			ProStart Program
OAR of Richmond Inc 3111 West Clay Street Richmond, VA 23230	54-0974305	501(c)(3)	79,066.	0.			HOPES Program
Ohio Dept of Rehabilitation and Correction - 4545 Fisher Road, Suite D - Columbus, OH 43228	31-1334820	501(c)(3)	13,553.	0.			HOPES Program
Ohio Restaurant Assoc Ed Fdn 1525 Bethel Rd Columbus, OH 43220	31-1739154	501(c)(3)	18,873.	0.			HOPES Program
Ohio Restaurant Assoc Ed Fdn 1525 Bethel Rd Columbus, OH 43220	31-1739154	501(c)(3)	34,969.	0.			ProStart Program

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Ohio Restaurant Assoc Ed Fdn 1525 Bethel Rd Columbus, OH 43220	31-1739154	501(c)(3)	10,000.	0.			Restaurant Ready Program
Oklahoma Hospitality Foundation 3800 North Portland Oklahoma City, OK 73112-2948	73-0383792	501(c)(6)	21,455.	0.			ProStart Program
Old Colony YMCA Inc 320 Main Street Brockton, MA 02301	42-2125014	501(c)(3)	10,000.	0.			Restaurant Ready Program
Operation ABLE of Michigan/Spectrum Human Services - 4750 Woodward Ave Suite 201 - Detroit, MI 48201	38-2861705	501(c)(3)	43,501.	0.			HOPES Program
Oregon Hospitality Foundation 8565 SW Salish Lane Wilsonville, OR 97070	93-1062729	501(c)(3)	24,932.	0.			ProStart Program
Oregon Hospitality Foundation 8565 SW Salish Lane Wilsonville, OR 97070	93-1062729	501(c)(3)	20,000.	0.			Restaurant Ready Program
Paving Great Futures 2307 Fenton Parkway 107-8 San Diego, CA 92108	46-3297281	501(c)(3)	12,500.	0.			Restaurant Ready Program
Peckham Vocational Industries Inc 3510 Capital City Blvd Lansing, MI 48906	38-2322117	501(c)(3)	95,742.	0.			HOPES Program
Pennsylvania Restaurant & Lodging Ed Fdn - 100 State Street - Harrisburg, PA 17101-1024	23-1257570	501(c)(6)	27,700.	0.			ProStart Program

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Pennsylvania Restaurant & Lodging Ed Fdn - 100 State Street - Harrisburg, PA 17101-1024	23-1257570	501(c)(6)	20,000.	0.			Restaurant Ready Program
Project New Start Inc 4601 Concord Pike Wilmington, DE 19803	47-2300080	501(c)(3)	15,377.	0.			HOPES Program
Project Restart Inc dba Housed Working and Healthy - 1903 S Grant St - Denver, CO 80210	83-2638309	501(c)(3)	10,000.	0.			Restaurant Ready Program
Restaurant Association of Maryland Ed Fdn - 6301 Hillside Ct - Columbia, MD 21046	52-1881151	501(c)(3)	91,469.	0.			HOPES Program
Restaurant Association of Maryland Ed Fdn - 6301 Hillside Ct - Columbia, MD 21046	52-1881151	501(c)(3)	40,859.	0.			ProStart Program
Restaurant Association of Metro Washington - 2112 Pennsylvania Ave NW - Washington, DC 20037	53-0163480	501(c)(3)	20,000.	0.			Restaurant Ready Program
Rhode Island Hospitality Ed Fdn 94 Sabra St Cranston, RI 02910	05-0479089	501(c)(3)	18,989.	0.			ProStart Program
Safer Foundation 571 West Jackson Blvd Chicago, IL 60661	36-2762168	501(c)(3)	441,859.	0.			HOPES Program
San Antonio Food Bank Inc 5200 Enrique M Barrera Pkwy San Antonio, TX 78227	74-2122979	501(c)(3)	52,049.	0.			HOPES Program

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Shannon Lyrice Curtis dba FMK Social - 4618 Pendall Drive - Fort Washington, MD 20744	47-2470442	501(c)(3)	10,000.	0.			Restaurant Ready Program
Skills Academy Vocational Center LLC - 4435 North Chestnut Street - Colorado Springs, CO 80907	83-1433179	501(c)(3)	7,500.	0.			Restaurant Ready Program
South Carolina Restaurant & Lodging Ed Fdn - 1122 Lady Street - Columbia, SC 29201	57-1126165	501(c)(3)	35,371.	0.			ProStart Program
South Dakota Retailers Assoc Ed Fdn - 320 East Capital Ave - Pierre, SD 57501	46-0181800	501(c)(6)	20,000.	0.			Restaurant Ready Program
South Dakota Retailers Assoc Ed Fdn - 320 East Capital Ave - Pierre, SD 57501	46-0181800	501(c)(6)	21,165.	0.			ProStart Program
St Vincent DePaul Mission of Waterbury Inc - 34 Willow Street - Waterbury, CT 06710	06-1001527	501(c)(3)	10,000.	0.			Restaurant Ready Program
StarkFresh 321 Cherry Ave NE Canton, OH 44702	34-1430426	501(c)(3)	10,000.	0.			Restaurant Ready Program
Texas Restaurant Foundation 1400 Lavaca St Austin, TX 78701	74-2732907	501(c)(6)	81,392.	0.			ProStart Program
Texas Restaurant Foundation 1400 Lavaca St Austin, TX 78701	74-2732907	501(c)(6)	12,765.	0.			HOPES Program

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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
The Monkey and The Elephant 2831 West Girard Avenue Philadelphia, PA 19130	46-3420110	501(c)(3)	10,000.	0.			Restaurant Ready Program
Tri-County Council for Southern Maryland - PO Box 745 - Hughesville, MD 20637	52-0902802	501(c)(3)	10,000.	0.			Restaurant Ready Program
Utah Restaurant Association Foundation - 5645 S. Waterbury Way Suite D-203 - Salt Lake City, UT 84121	87-0663248	501(c)(3)	34,740.	0.			ProStart Program
Virginia Rest Lodging & Travel Assoc Ed Fdn - 2101 Libbie Ave - Richmond, VA 23230	54-1487901	501(c)(3)	39,859.	0.			HOPES Program
Virginia Rest Lodging & Travel Assoc Ed Fdn - 2101 Libbie Ave - Richmond, VA 23230	54-1487901	501(c)(3)	34,134.	0.			ProStart Program
Washington Hospitality Assoc Ed Fdn - 510 Plum Street SE - Olympia, WA 98501	91-1686716	501(c)(3)	20,317.	0.			ProStart Program
West Virginia Hospitality & Travel Assoc Ed Fdn - 2306 1/2 Kanawha Blvd East - Charleston, WV 25311	55-0774131	501(c)(3)	32,045.	0.			ProStart Program
Wisconsin Restaurant Assoc Ed Fdn 2801 Fish Hatchery Road Madison, WI 53713	39-1557486	501(c)(3)	45,763.	0.			ProStart Program
Wyoming Lodging & Restaurant Assoc Ed Fdn - 1825 Carey Ave - Cheyenne, WY 82003	83-0326185	501(c)(3)	21,890.	0.			ProStart Program

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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Youth Employment Academy-Osage Cafe - PO Box 40305 - Denver, CO 80204	84-6002414	501(c)(3)	10,000.	0.			Restaurant Ready Program



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
Undergraduate Scholarships	303	1,045,500.	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 2022, 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 the 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

**Part IV Supplemental Information**

deadlines.

Multiple horizontal lines provided for supplemental information entry.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2022

The National Restaurant Association  
Educational Foundation

36-6103388

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC 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) Marvin F. Irby Pres. & CEO until 05/01, CAO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	839,631.	474,875.	46,878.	677,951.	22,633.	2,061,968.	478,875.
(2) Michelle L. Korsmo President & CEO beginning 05/01	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	873,009.	0.	45,608.	505,922.	28,297.	1,452,836.	0.
(3) Robert A. Gifford President	(i)	404,279.	224,038.	22,189.	327,943.	34,769.	1,013,218.	224,038.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) Dawn M. Sweeney Former President and CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	0.	976,367.	0.	0.	0.	976,367.	976,367.
(5) Eric Ellis CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	315,185.	38,809.	21,374.	216,897.	46,334.	638,599.	38,809.
(6) Susan R. Crystal-Mansour VP, Programs Impact	(i)	199,883.	33,219.	16,306.	47,736.	46,262.	343,406.	33,219.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Allison Rhyne VP, Development	(i)	206,114.	42,349.	14,099.	57,651.	22,826.	343,039.	42,349.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Gordon D. Lambourne VP, Communications	(i)	198,419.	25,000.	20,096.	36,934.	23,112.	303,561.	25,000.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Maria Roberts Director, Pship Strategy & Ops	(i)	139,654.	12,648.	9,928.	19,822.	42,445.	224,497.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) Alyssa M. Prince Director, Engagement	(i)	114,537.	11,504.	17,977.	17,974.	46,040.	208,032.	11,504.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) Patricia D. Gill Director, Workforce Development	(i)	142,550.	13,320.	11,310.	13,877.	11,195.	192,252.	13,320.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) Amy B. Saltzman Director, ProStart Program	(i)	119,458.	11,087.	10,180.	16,388.	33,764.	190,877.	11,087.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) James Jacobs Director, Digital Product Mgmt	(i)	127,366.	8,000.	11,779.	17,749.	11,168.	176,062.	8,000.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(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)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

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 4a, Program Service Accomplishments:

million.

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

The National Restaurant Association Educational Foundation had 29 board  
members during 2022. For operating purposes, the Organization presumes that  
some of those board members, from time to time, may have family or business  
relationships with other board members. 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 a  
majority of the elected Trustee positions on the National Restaurant  
Association Educational Foundation Board of Trustees has been elected this  
way.

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

Form 990, Part VI, Section B, Line 12c:

Officers and trustees are required to disclose conflicts of interest annually to the Chair of the Board of Trustees. For each interest disclosed to the Chair, the Chair will determine whether to: (a) take no action; (b) assure full disclosure of the Board of Trustees and other individuals covered by this policy; (c) ask the person to recuse from participation in related Foundation 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 persons in functionally situated organizations for consideration. Contemporaneous documentation of these decisions regarding compensation is prepared and maintained.

Name of the organization	The National Restaurant Association Educational Foundation	Employer identification number	36-6103388
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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 the public on an appointment basis at  
its offices in Washington, DC for the same period of the disclosure set  
forth on IRC Section 6104(d).

Form 990, Part IX, Line 11g, Other Fees:

Miscellaneous:

Program service expenses	1,801,255.
Management and general expenses	0.
Fundraising expenses	84,356.
Total expenses	1,885,611.

Hospitality Sector Registered Apprenticeship Programatic Consulting:

Program service expenses	885,774.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	885,774.

Program Communication and Marketing Consulting:

Program service expenses	607,979.
Management and general expenses	0.



Name of the organization <b>The National Restaurant Association Educational Foundation</b>	Employer identification number <b>36-6103388</b>
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Fundraising expenses 0.

Total expenses 607,979.

Research and Analyst Program Consulting:

Program service expenses 242,439.

Management and general expenses 0.

Fundraising expenses 0.

Total expenses 242,439.

Brand Management Consulting:

Program service expenses 0.

Management and general expenses 0.

Fundraising expenses 54,631.

Total expenses 54,631.

Total Other Fees on Form 990, Part IX, line 11g, Col A 3,676,434.

Form 990, Part XI, line 9, Changes in Net Assets:

Returned Scholarships 67,856.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**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) 2022

The National Restaurant Association  
Educational Foundation

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
National Restaurant Association Services LLC - 27-3152775, 233 S Wacker Drive Suite 3600, Chicago, IL 60606	Marketing Services	IL	NRA	C CORP					X
NRAS India Private Limited Asha House 28 Suren Road Mumbai, INDIA 400093	Marketing Services	India	NRA	C CORP					X

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
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	X	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....	X	
<b>s</b> 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 Multicultural Foodservice and Hospitality	M	2,083,000.	Agreement
(2) Alliance	Q	742,131.	Cash
(3) National Restaurant Association	P	5,224,019.	Cash
(4) National Restaurant Association	R	6,271,825.	Contract
(5) National Restaurant Association	C	80,000.	FMV
(6)			

The National Restaurant Association

Educational Foundation

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

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

Table with 11 columns: (a) Name, address, and EIN of entity; (b) Primary activity; (c) Legal domicile (state or foreign country); (d) Predominant income (related, unrelated, excluded from tax under sections 512-514); (e) Are all partners sec. 501(c)(3) orgs.? (Yes/No); (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations? (Yes/No); (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065); (j) General or managing partner? (Yes/No); (k) Percentage ownership.

