

Form 990

Return of Organization Exempt From Income Tax

2014 Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning OCT 1, 2014 and ending SEP 30, 2015

Form sections B through M: B Check if applicable; C Name of organization (LUTHERAN WORLD RELIEF); D Employer identification number (13-2574963); E Telephone number (410) 230-2700; G Gross receipts \$ 89,395,719; H(a) Is this a group return for subordinates? Yes No; H(b) Are all subordinates included? Yes No; I Tax-exempt status: 501(c)(3); J Website: WWW.LWR.ORG; K Form of organization: Corporation; L Year of formation: 1945; M State of legal domicile: NY

Part I Summary

Table with 4 columns: Description, Prior Year, Current Year, and End of Year. Rows include: 1-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

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.

Signature block containing: Sign Here (Joann Theys, VP of Fin & Admin); Paid Preparer (Julia Flannery, CPA, RSM US LLP); Date: 2/10/2016; Firm's EIN: 42-0714325

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: AFFIRMING GOD'S LOVE FOR ALL PEOPLE, WE WORK WITH LUTHERANS AND PARTNERS AROUND THE WORLD TO END POVERTY, INJUSTICE AND HUMAN SUFFERING.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 29,575,449. including grants of \$ 22,666,155. ) (Revenue \$ ) EMERGENCIES AND MATERIAL RESOURCES: LUTHERAN WORLD RELIEF HELPS COMMUNITIES EXPERIENCING POVERTY AND MARGINALIZATION TO COPE WITH AND RECOVER FROM EMERGENCIES IN WAYS THAT PROMOTE LASTING IMPROVEMENTS IN PEOPLE'S LIVING CONDITIONS.

4b (Code: ) (Expenses \$ 9,045,707. including grants of \$ 3,767,112. ) (Revenue \$ 138,112. ) AGRICULTURE: LUTHERAN WORLD RELIEF IMPROVES THE LIVES OF SMALLHOLDER FARMERS AND PEOPLE EXPERIENCING POVERTY IN AFRICA, ASIA AND LATIN AMERICA, BOTH IN TIMES OF EMERGENCIES AND FOR THE LONG TERM.

4c (Code: ) (Expenses \$ 2,458,230. including grants of \$ 1,309,170. ) (Revenue \$ ) CLIMATE CHANGE: LWR HELPS COMMUNITIES BUILD THEIR RESILIENCE TO SHIFTING WEATHER PATTERNS (ADAPTATION) AND REDUCE GREENHOUSE GAS EMISSIONS (MITIGATION).

4d Other program services (Describe in Schedule O.) (Expenses \$ 2,140,699. including grants of \$ 171,549. ) (Revenue \$ )

4e Total program service expenses 43,220,085.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
<b>3</b> 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
<b>4 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	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
<b>6</b> 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
<b>7</b> 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
<b>8</b> 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
<b>9</b> 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
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	X	
<b>11</b> 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.		
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>f</b> 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	
<b>12a</b> 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>b</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
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	X	
<b>b</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	
<b>15</b> 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	
<b>16</b> 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
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....	X	
<b>18</b> 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
<b>19</b> 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
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

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

		Yes	No
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
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		X
25a	<b>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> .....		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	X	
36	<b>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> .....		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	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

X

Table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Contains questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4947(a)(1), and Form 720.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: LAURA MORALES - 410-230-2800
700 LIGHT STREET, BALTIMORE, MD 21230-3850

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR. GLORIA S. EDWARDS CHAIRPERSON	3.00	X		X				0.	0.	0.
(2) MR. JAYESH HINES-SHAH VICE-CHAIRPERSON	4.00	X		X				0.	0.	0.
(3) MR. JONATHAN D. SCHULTZ SECRETARY	6.00	X		X				0.	0.	0.
(4) MR. EMRIED COLE JR. DIRECTOR	4.00	X						0.	0.	0.
(5) DR. WILLIAM J. CRAFT DIRECTOR	4.00	X						0.	0.	0.
(6) DR. LOUISE P. EVENSON DIRECTOR	4.00	X						0.	0.	0.
(7) THE HONORABLE STEVE GUNDERSON DIRECTOR	1.50	X						0.	0.	0.
(8) DR. DAVID J. LOSE DIRECTOR	4.00	X						0.	0.	0.
(9) MS. EMMA GRAEBER PORTER DIRECTOR	3.50	X						0.	0.	0.
(10) REV. TIMOTHY RUNTSCH DIRECTOR	3.50	X						0.	0.	0.
(11) MS. LINDA K. REISER DIRECTOR	4.00	X						0.	0.	0.
(12) DR. TEIZAZU T. SUKESSA DIRECTOR	2.00	X						0.	0.	0.
(13) MS. LISA WEBB SHARPE DIRECTOR (LEFT NOV 2014)	3.00	X						0.	0.	0.
(14) MS. KRISTIN YAKIMOW DIRECTOR	3.50	X						0.	0.	0.
(15) AMB. DANIEL V. SPECKHARD, RT. PRESIDENT AND CEO (BEGAN JULY 2014)	58.00			X				121,885.	0.	11,912.
(16) MR. JEFFERY S. WHISENANT EXECUTIVE VP (LEFT JULY 2014)	49.00			X				180,620.	0.	25,879.
(17) MR. MICHAEL C. MEENAN TREASURER, CFO (LEFT SEPT 2014)	46.00			X				133,530.	0.	34,126.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MS. JOANN THEYS VP FIN & ADMIN/TREAS(BEGAN JAN 2015)	55.00			X				0.	0.	0.
(19) MS. ANDREA GREISE ASSISTANT SECRETARY	51.00			X				58,549.	0.	24,425.
(20) MS. LAURA MORALES SR. DIR. FIN./TREAS.	41.00			X				108,269.	0.	25,996.
(21) MS. JOANNE FAIRLEY SR DIR., ASIA/MID EAST (LEFT FEB 15)	53.00					X		142,427.	0.	19,962.
(22) MR. TIMOTHY MCCULLY VP INTERNATIONAL PROGRAMS	51.00					X		134,557.	0.	36,969.
(23) MS. WENDY ROTHENBERGER VP, PRESIDENT'S OFFICE & HR	46.00					X		127,315.	0.	20,309.
(24) MR. MICHAEL WATT AVP FIELD OPERATIONS	49.00					X		124,283.	0.	19,631.
(25) DR. EVARISTE KARANGWA SENIOR DIRECTOR, AFRICA	54.00					X		114,854.	0.	36,111.
<b>1b Sub-total</b>								1,246,289.	0.	255,320.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,246,289.	0.	255,320.

**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 **9**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> 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? If "Yes," complete Schedule J for such individual	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		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
MEYER PARTNERS, LLC, 1701 E. WOODFIELD RD, SUITE 425, SCHAUMBURG, IL 60173	FUNDRAISER/PRINTER	614,841.
MIDWEST WAREHOUSE, INC. 398 EAST RICHMOND ST., ST. PAUL, MN 55075	WAREHOUSE/PROCESSING	511,395.
BRETHREN SERVICE CENTER, 500 MAIN ST, PO BOX 188, NEW WINDSOR, MD 21776	WAREHOUSE/PROCESSING	342,762.
THE KYLE DAVID GROUP, LLC 1575 POND ROAD, #201, ALLENTOWN, PA 18104	CONSULTING	302,864.
RAPTIM TRAVEL 116 LAKE STREET, STE 2, EPHRATA, PA 17522	TRAVEL AGENT	282,761.

**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 **8**

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b> 596,396.					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b> 4,774,839.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> 40,861,864.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....	13,546,153.					
	<b>h Total.</b> Add lines 1a-1f .....	▶	46,233,099.				
<b>Program Service Revenue</b>	<b>2 a</b> CONTRACT REVENUE .....	<b>Business Code</b> 541900	138,112.	138,112.			
	<b>b</b> .....						
	<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 .....	▶	138,112.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....	▶	605,732.			605,732.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....	▶					
	<b>5</b> Royalties .....	▶					
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....	▶				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		42,398,881.					
		<b>b</b> Less: cost or other basis and sales expenses .....	42,047,483.				
		<b>c</b> Gain or (loss) .....	351,398.				
	<b>d</b> Net gain or (loss) .....	▶	351,398.			351,398.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events .....	▶				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>						
	<b>b</b> Less: direct expenses .....	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities .....	▶					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....	▶					
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> MISCELLANEOUS .....	900099	19,895.			19,895.		
<b>b</b> .....							
<b>c</b> .....							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....	▶	19,895.					
<b>12 Total revenue.</b> See instructions. .....	▶	47,348,236.	138,112.	0.	977,025.		

**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				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	27,913,986.	27,913,986.		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	863,407.	188,978.	653,184.	21,245.
<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	8,631,776.	6,330,422.	1,029,594.	1,271,760.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	516,669.	377,342.	63,521.	75,806.
<b>9</b> Other employee benefits	2,514,173.	1,822,958.	372,546.	318,669.
<b>10</b> Payroll taxes	442,334.	387,361.	20,210.	34,763.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	25,762.	14,424.	6,669.	4,669.
<b>c</b> Accounting	63,200.		63,200.	
<b>d</b> Lobbying	1,479.	1,479.		
<b>e</b> Professional fundraising services. See Part IV, line 17	444,191.			444,191.
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,987,733.	1,536,377.	224,201.	227,155.
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	2,274,451.	1,203,345.	253,636.	817,470.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	947,549.	685,807.	154,200.	107,542.
<b>17</b> Travel	1,960,906.	1,614,214.	165,014.	181,678.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	198,979.	126,514.	20,141.	52,324.
<b>23</b> Insurance	91,948.	45,293.	46,616.	39.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> PROGRAM INPUTS	435,852.	435,852.		
<b>b</b> BANK AND MERCHANT FEES	407,912.	4,057.	131,034.	272,821.
<b>c</b> MEMBERSHIP FEES	156,747.	145,225.	9,620.	1,902.
<b>d</b> OTHER PROGRAM COSTS	145,216.	145,216.		
<b>e</b> All other expenses	351,546.	241,235.	66,439.	43,872.
<b>25</b> Total functional expenses. Add lines 1 through 24e	50,375,816.	43,220,085.	3,279,825.	3,875,906.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**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 .....	1,060,347.	<b>1</b>	1,313,259.
	<b>2</b> Savings and temporary cash investments .....	3,505,377.	<b>2</b>	4,392,164.
	<b>3</b> Pledges and grants receivable, net .....	1,300,646.	<b>3</b>	2,080,781.
	<b>4</b> Accounts receivable, net .....	934,619.	<b>4</b>	1,092,401.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	2,892,720.	<b>8</b>	3,381,869.
	<b>9</b> Prepaid expenses and deferred charges .....	255,043.	<b>9</b>	220,369.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,035,929.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,169,869.		
		896,357.	<b>10c</b>	866,060.
	<b>11</b> Investments - publicly traded securities .....	24,596,440.	<b>11</b>	18,260,687.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	3,458,133.	<b>12</b>	2,696,411.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	3,846,884.	<b>13</b>	3,897,758.
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	3,065,874.	<b>15</b>	2,908,059.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	45,812,440.	<b>16</b>	41,109,818.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	3,207,125.	<b>17</b>	3,660,839.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....	2,312,056.	<b>20</b>	2,206,382.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</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 .....	2,806,592.	<b>25</b>	2,199,909.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	8,325,773.	<b>26</b>	8,067,130.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	27,829,409.	<b>27</b>	24,045,233.
	<b>28</b> Temporarily restricted net assets .....	9,406,520.	<b>28</b>	8,746,717.
	<b>29</b> Permanently restricted net assets .....	250,738.	<b>29</b>	250,738.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
	<b>33</b> Total net assets or fund balances .....	37,486,667.	<b>33</b>	33,042,688.
	<b>34</b> Total liabilities and net assets/fund balances .....	45,812,440.	<b>34</b>	41,109,818.

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	47,348,236.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	50,375,816.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-3,027,580.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	37,486,667.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-1,416,399.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	33,042,688.

**Part XII Financial Statements and Reporting**

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

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

**2014**

Open to Public Inspection

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

<b>Name of the organization</b> LUTHERAN WORLD RELIEF	<b>Employer identification number</b> 13-2574963
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - 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 .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (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		
<b>Total</b>						

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	42,356,121.	38,465,167.	37,436,703.	45,098,326.	46,233,099.	209,589,416.
<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 .....	42,356,121.	38,465,167.	37,436,703.	45,098,326.	46,233,099.	209,589,416.
<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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						209,589,416.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4 .....	42,356,121.	38,465,167.	37,436,703.	45,098,326.	46,233,099.	209,589,416.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	852,316.	735,953.	661,412.	669,772.	605,732.	3,525,185.
<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.) .....	36,599.	63,940.	25,388.	1,221.	19,895.	147,043.
<b>11 Total support.</b> Add lines 7 through 10						213,261,644.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	138,112.
<b>13 First five 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 2014 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	98.28 %
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 .....	<b>15</b>	98.13 %
<b>16a 33 1/3% support test - 2014.</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 - 2013.</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 - 2014.</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 - 2013.</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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 in 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 five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

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

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2014.** 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 - 2013.** 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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>		
<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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>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>		
<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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
<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 (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<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>		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9(a)) 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>		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
<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 in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

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

**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)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) 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? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**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 <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) 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? If "Yes," then in <b>Part VI</b> 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.	Yes	No
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in <b>Part VI</b> .		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		

**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. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(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	

<b>Section B - Minimum Asset Amount</b>		(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 (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<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).		

Schedule A (Form 990 or 990-EZ) 2014

**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>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2014 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
<b>1</b> Distributable amount for 2014 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2014:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b> From 2013			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2014 distributable amount			
<b>i</b> Carryover from 2009 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2014 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2014 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b> Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> Excess from 2013			
<b>e</b> Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014



**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Name of the organization

LUTHERAN WORLD RELIEF

Employer identification number

13-2574963

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 or 990-EZ), 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, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

<b>Name of organization</b>  LUTHERAN WORLD RELIEF	<b>Employer identification number</b>  13-2574963
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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
1	_____ _____ _____	\$ _____ 2,288,331.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ _____ 1,145,848.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ _____ 3,372,587.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  LUTHERAN WORLD RELIEF	Employer identification number  13-2574963
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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
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____

Name of organization  LUTHERAN WORLD RELIEF	Employer identification number  13-2574963
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**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	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <p style="text-align: center;">LUTHERAN WORLD RELIEF</p>	Employer identification number <p style="text-align: center;">13-2574963</p>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
<b>c</b> Media advertisements? .....		X	
<b>d</b> Mailings to members, legislators, or the public? .....		X	
<b>e</b> Publications, or published or broadcast statements? .....		X	
<b>f</b> Grants to other organizations for lobbying purposes? .....		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	X		1,479.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		X	
<b>i</b> Other activities? .....		X	
<b>j</b> Total. Add lines 1c through 1i .....			1,479.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	2	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	3	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	1	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	2a	
<b>b</b> Carryover from last year .....	2b	
<b>c</b> Total .....	2c	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	3	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	4	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	5	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

LWR PAID STAFF TO MEET WITH OR SEND E-MAIL CORRESPONDENCE TO

CONGRESSIONAL STAFF AND ADMINISTRATION OFFICIALS REGARDING POLICIES ON

INTERNATIONAL DEVELOPMENT, FOREIGN ASSISTANCE AND HUMANITARIAN

RESPONSE. MOST OF THIS WORK INVOLVED GENERAL EDUCATION OR INFORMATION

ON THESE TOPICS, BUT ON SOME OCCASIONS CONCERNED RELEVANT AUTHORIZING



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization LUTHERAN WORLD RELIEF Employer identification number 13-2574963

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to 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" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.
4 Number of states where property subject to conservation easement is located.
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year.
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year.
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Table with 2 columns: Question, Held at the End of the Tax Year. Rows 2a, 2b, 2c, 2d.

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

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenue included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenue included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

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

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

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

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

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

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to 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 in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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	254,913.	249,272.	248,245.	2,382,790.	2,313,804.
b Contributions		4,791.	232.	24,933.	46,200.
c Net investment earnings, gains, and losses	-4,461.	18,402.	21,560.	145,828.	22,786.
d Grants or scholarships					
e Other expenditures for facilities and programs	4,175.	17,552.	20,765.	2,305,306.	
f Administrative expenses					
g End of year balance	246,277.	254,913.	249,272.	248,245.	2,382,790.

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

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  100.00 %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages in 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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		x
3a(ii)		x
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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" to 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		41,125.		41,125.
b Buildings		63,650.	31,961.	31,689.
c Leasehold improvements				
d Equipment		1,789,394.	1,137,908.	651,486.
e Other		141,760.		141,760.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				866,060.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to 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) DODGE & COX INTERNATIONAL STOCK FUND	1,600,409.	END-OF-YEAR MARKET VALUE
(B) INVESTMENT POOLS	1,096,002.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,696,411.	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to 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) INVESTMENT IN DIVINE CHOCOLATE	165,003.	COST
(2) INVESTMENT IN LUTHERAN CENTER		
(3) CORPORATION	3,732,755.	END-OF-YEAR MARKET VALUE
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶	3,897,758.	

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) CHARITABLE TRUSTS	2,009,789.
(2) OTHER ASSETS	586,311.
(3) CASH SURRENDER VALUE OF LIFE INSURANCE CONTRACTS	311,959.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,908,059.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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) ADVANCES RECEIVED FOR PROGRAM PURPOSES	2,199,909.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,199,909.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	46,013,667.
<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>	-1,416,399.
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	81,830.
<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>	-1,334,569.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	47,348,236.
<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>	
<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>	0.
<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>	47,348,236.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	50,457,646.
<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>	81,830.
<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>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	81,830.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	50,375,816.
<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>	
<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>	0.
<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>	50,375,816.

**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:

ENDOWMENT (PERMANENTLY RESTRICTED) GIFTS PROVIDED BY DONORS DO NOT HAVE RESTRICTION ON THE USE OF INCOME PRODUCED. ACCORDINGLY, ALL INCOME IS USED FOR UNRESTRICTED PURPOSES.

PART X, LINE 2:

LWR HAS ADOPTED THE ACCOUNTING STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE FINANCIAL STATEMENTS. UNDER THIS POLICY, LWR MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT

THAT THE TAX POSITION WOULD BE SUSTAINED ON EXAMINATION BY TAXING

**Part XIII** Supplemental Information *(continued)*

AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. MANAGEMENT HAS

EVALUATED LWR'S TAX POSITIONS AND HAS CONCLUDED THAT LWR HAS TAKEN NO

UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL

STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE.

LWR FILES TAX RETURNS IN THE U.S. FEDERAL JURISDICTIONS. LWR IS NO LONGER

SUBJECT TO U.S. FEDERAL OR STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX

AUTHORITIES FOR YEARS BEFORE 2012.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization  LUTHERAN WORLD RELIEF	Employer identification number  13-2574963
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**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
CENTRAL AMERICA AND THE CARIBBEAN -	7	44	PROG. SERV., GRANTS TO RECIPIENTS	SEE PART V	4,540,146.
EAST ASIA AND THE PACIFIC -	3	24	PROG. SERV., GRANTS TO RECIPIENTS	SEE PART V	7,051,468.
EUROPE (INCLUDING ICELAND & GREENLAND) -	0	0	GRANTS TO RECIPIENTS	SEE PART V	160,911.
MIDDLE EAST AND NORTH AFRICA -	0	0	GRANTS TO RECIPIENTS	SEE PART V	2,226,014.
RUSSIA & THE NEWLY INDEPENDENT STATES -	0	0	GRANTS TO RECIPIENTS	SEE PART V	2,308,616.
SOUTH AMERICA -	3	13	PROG. SERV., GRANTS TO RECIPIENTS	SEE PART V	1,829,978.
SOUTH ASIA -	2	14	PROG. SERV., GRANTS TO RECIPIENTS	SEE PART V	3,645,693.
SUB-SAHARAN AFRICA -	7	32	PROG. SERV., GRANTS TO RECIPIENTS	SEE PART V	14,073,414.
<b>3 a</b> Sub-total .....	22	127			35,836,240.
<b>b</b> Total from continuation sheets to Part I .....	0	0			556,618.
<b>c Totals</b> (add lines 3a and 3b) .....	22	127			36,392,858.

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

Schedule F (Form 990) 2014



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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	PREPOSITIONING OF KITS FOR VULNERABLE COMMUNITIES IN HAITI AFTER DISASTERS	0.		400,236.	KITS	FMV
		CENTRAL AMERICA AND THE CARIBBEAN	SCHOOL KITS FOR VULNERABLE COMMUNITIES IN NICARAGUA	0.		587,585.	KITS	FMV
		EAST ASIA AND THE PACIFIC	QUILTS AND KITS TO VULNERABLE GROUPS IN PHILIPPINES	0.		43,668.	QUILTS AND KITS	FMV
		EAST ASIA AND THE PACIFIC	QUILTS AND BABY CARE KITS TO BURMESE REFUGEES	0.		1,425,200.	QUILTS AND KITS	FMV
		EAST ASIA AND THE PACIFIC	PERSONAL CARE KITS FOR CYCLONE PAM VICTIMS	0.		20,935.	KITS	FMV
		MIDDLE EAST AND NORTH AFRICA	QUILTS AND PERSONAL CARE KITS TO REFUGEES IN DJIBOUTI	0.		265,485.	QUILTS AND KITS	FMV
		MIDDLE EAST AND NORTH AFRICA	PERSONAL CARE AND SCHOOL KITS FOR SYRIAN REFUGEES	0.		148,980.	KITS	FMV
		MIDDLE EAST AND NORTH AFRICA	SCHOOL, BABY CARE AND PERSONAL CARE KITS SYRIAN AND IRAQI REFUGEES IN JORDAN	0.		232,160.	KITS	FMV

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ..... 38

3 Enter total number of other organizations or entities ..... 56

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	QUILTS & KITS FOR SYRIAN REFUGEES IN LEBANON	0.		379,759.	QUILTS AND KITS	FMV
		MIDDLE EAST AND NORTH AFRICA	QUILTS AND KITS TO SYRIA REFUGEES	0.		382,320.	QUILTS AND KITS	FMV
		MIDDLE EAST AND NORTH AFRICA	PERSONAL CARE AND BABY CARE KITS TO SYRIAN REFUGEES IN LEBANON	0.		215,979.	KITS	FMV
		MIDDLE EAST AND NORTH AFRICA	KITS TO VULNERABLE COMMUNITIES IN YEMEN	0.		409,790.	KITS	FMV
		RUSSIA AND NEIGHBORING STATES	QUILTS AND KITS FOR VULNERABLE GROUPS IN GEORGIA	0.		416,585.	QUILTS AND KITS	FMV
		RUSSIA AND NEIGHBORING STATES	QUILTS AND KITS TO VULNERABLE GROUPS IN GEORGIA	0.		860,840.	QUILTS AND KITS	FMV
		RUSSIA AND NEIGHBORING STATES	QUILTS AND KITS TO VULNERABLE GROUPS IN UKRAINE	0.		143,182.	QUILTS AND KITS	FMV
		RUSSIA AND NEIGHBORING STATES	QUILTS AND KITS TO VULNERABLE GROUPS IN UKRAINE	0.		235,125.	QUILTS AND KITS	FMV
		RUSSIA AND NEIGHBORING STATES	QUILTS AND KITS TO VULNERABLE GROUPS IN UKRAINE	0.		262,080.	QUILTS AND KITS	FMV

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		RUSSIA AND NEIGHBORING STATES	QUILTS AND KITS TO VULNERABLE GROUPS IN THE UKRAINE	0.		183,480.	QUILTS AND KITS	FMV
		SOUTH ASIA	QUILTS FOR VULNERABLE POPULATIONS IN INDIA	0.		940,500.	QUILTS	FMV
		SOUTH ASIA	QUILTS, PERSONAL CARE KITS AND WATER FILTERS FOR NEPAL EARTHQUAKE VICTIMS	0.		217,300.	QUILTS, KITS AND WATER FILTERS	FMV
		SUB-SAHARAN AFRICA	QUILTS & KITS TO VULNERABLE GROUPS IN ANGOLA	0.		1,036,971.	QUILTS AND KITS	FMV
		SUB-SAHARAN AFRICA	KITS TO VULNERABLE GROUPS IN ANGOLA	0.		196,254.	KITS	FMV
		SUB-SAHARAN AFRICA	QUILTS AND KITS TO VULNERABLE COMMUNITIES IN BURKINA FASO	0.		1,131,756.	QUILTS AND KITS	FMV
		SUB-SAHARAN AFRICA	KITS TO VULNERABLE GROUPS IN GHANA	0.		7,699.	KITS	FMV
		SUB-SAHARAN AFRICA	QUILTS AND KITS TO VULNERABLE COMMUNITIES IN NORTHERN MALI	0.		879,996.	QUILTS AND KITS	FMV
		SUB-SAHARAN AFRICA	QUILTS AND KITS TO REFUGEES IN MAURITANIA	0.		1,042,797.	QUILTS AND KITS	FMV

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SUB-SAHARAN AFRICA	QUILTS TO COMMUNITIES IN TANZANIA	0.		10,260.	QUILTS	FMV
		SUB-SAHARAN AFRICA	QUILTS AND KITS TO TANZANIA	0.		392,300.	QUILTS AND KITS	FMV
		SUB-SAHARAN AFRICA	QUILTS AND KITS TO TANZANIA	0.		470,250.	QUILTS AND KITS	FMV
		CENTRAL AMERICA AND THE CARIBBEAN	RURAL POPULATION OF THE 14 MUNICIPALITIES OF THE STCH DEVELOPS FRIENDLY ECONOMY	105,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	IMPROVE RESILIENCE OF COFFEE PRODUCING COMMUNITIES IN FACE OF CLIMATE CHANGE	77,321.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	GUATEMALA LANDSCAPE ANALYSIS	11,804.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	IMPROVE RESILIENCE OF COFFEE PRODUCING COMMUNITIES IN FACE OF CLIMATE CHANGE	50,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	COCOA VALUE CHAIN - IDB	20,470.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	INCREASED FOOD PRODUCTION	159,000.	WIRE TRANSFER	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	GENDER IN AGRICULTURE: FROM POLICY TO PRACTICE	38,982.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	GENDER IN AGRICULTURE: FROM POLICY TO PRACTICE (GAPP) - ASONOG	150,751.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	IMPROVE RESILIENCE OF COFFEE PRODUCING COMMUNITIES IN FACE OF CLIMATE CHANGE	81,179.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	20 MONTH PROJECT TO IMPROVE COMMUNITY SUSTAINABLE AG PRODUCTION	15,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	COMMUNITIES IMPROVE THEIR FOOD SECURITY AND STRENGTHEN ITS CONDITIONS IN WATSAN	40,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	GENDER EQUITY IN AGRICULTURE	55,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	ASSIST WOMEN EXPERIENCING FOOD SHORTAGES DUE TO DROUGHT CONDITIONS	100,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	VULNERABLE POPULATIONS INCREASE FOOD, INCOME PROD	30,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	COCOA PRODUCTION	60,000.	WIRE TRANSFER	0.		

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	FOOD FOR PROGRESS	22,034.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	FOOD FOR PROGRESS	29,779.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	FOOD FOR PROGRESS	61,906.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	IMPROVE RESILIENCE OF FARMERS TO COFFEE LEAF RUST AND CLIMATE CHANGE	238,449.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	DROUGHT RELIEF	170,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	FOOD DISTRIB. AND WATER COLLECTION IN RESPONSE TO DROUGHT	40,777.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	STRENGTH CAPACITY TO COPE WITH CLIMATE CHANGE AND INCREASE FOOD SECURITY	50,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	STRENGTHEN INSTIT. CAPACITY RISKS ASSOCIATED WITH CLIMATE CHANGE	15,000.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	COCOA IN THE AMERICAS WORKING GROUP MEETING	8,300.	WIRE TRANSFER	0.		

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE PACIFIC	ADDRESS VULNERABILITY OF SMALL HOLDER COCONUT FARMERS	531,584.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	ADDRESS INCREASED VULNERABILITIES OF FIFTEEN COASTAL BARANGAYS	954,782.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	BUILD CLIMATE RESILIENT, SUSTAIN LIVELIHOODS FOR COCONUT FARMERS	134,219.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	IMPROVING SUSTAINABILITY OF CACAO ENTERPRISE OF SMALLHOLDER FARMS	147,609.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	CARAVAN OF HOPE FOR IDPS IN MAGUINDANAO AND NORTH COTABATO	250,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	EMPOWERING AND ENHANCING FARMER'S LIVELIHOODS BY ADOPTION OF CSA	73,016.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	PROVISION OF BASIC POSYANDU EQUIPMENT AND MATERIALS	7,500.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	EMERGENCY RESPONSE	10,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	EMPOWERING LINTONG COFFEE FARMERS	65,423.	WIRE TRANSFER	0.		

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
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		EAST ASIA AND THE PACIFIC	DECREASE FOOD POVERTY AND INSECURITY	80,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	HFHP - REBUILD NORTHERN CEBU PROJECT	8,007.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	SHELTER - REBUILD VISAYAS PROJECT	1,136,780.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	REACT-BELINTENG - RENEWABLE ENERGY AND CLEAN TECHNOLOGY	16,698.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	PROVIDE ENERGY ACCESS TO TWO VILLAGES IN NORTH SUMATRA	57,102.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	AVC COFFEE	42,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	SUSTAINING COASTAL COMMUNITY EFFORTS BY ENHANCEMENT OF DRIED FISH	104,526.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	EMERGENCY ASSISTANCE TO REFUGEES IN EUROPE	80,911.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	LWF/WS "A" BUDGET	80,000.	WIRE TRANSFER	0.		

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
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		MIDDLE EAST AND NORTH AFRICA	EMERGENCY RESPONSE	299,599.	WIRE TRANSFER	0.		
		SOUTH AMERICA	USAID PROJECT	193,888.	WIRE TRANSFER	0.		
		SOUTH AMERICA	DEVELOPEMENT OF THE COCOA VALUE CHAIN WITH FARMERS FROM VRAE	105,000.	WIRE TRANSFER	0.		
		SOUTH AMERICA	DEVELOPMENT OF COCOA VALUE CHAIN ARHUACO INDIGENOUS COMMUNITIES	105,000.	WIRE TRANSFER	0.		
		SOUTH AMERICA	FOOD AVAILABILITY, CONSUMPTION CASTROVIRREYNA, HUANCAMELICA	69,169.	WIRE TRANSFER	0.		
		SOUTH AMERICA	IMPROVE RESILIENCE TO CLIMATE CHANGE FOR COMMUNITIES LOCATED IN THE LOWER BASI	80,000.	WIRE TRANSFER	0.		
		SOUTH AMERICA	COFFEE AGRICULTURE VALUE CHAIN STRENGTHENING	85,476.	WIRE TRANSFER	0.		
		SOUTH AMERICA	REDYPAC II (CEDEPAS NORTE)	111,683.	WIRE TRANSFER	0.		
		SOUTH AMERICA	DAIRY VALUE CHAIN	25,000.	WIRE TRANSFER	0.		

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
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		SOUTH AMERICA	STRENGTHENING AND DIVERSIFYING PRODUCTION IN POTOSI	41,105.	WIRE TRANSFER	0.		
		SOUTH ASIA	IMPROVE THE LIVELIHOOD OF POOR AND MARGINALIZED NEPALESE FARMERS	56,386.	WIRE TRANSFER	0.		
		SOUTH ASIA	MICRO HYDRO PLANT REPAIR	5,346.	WIRE TRANSFER	0.		
		SOUTH ASIA	FOOD SECURITY, SHELTER AND DRR	187,125.	WIRE TRANSFER	0.		
		SOUTH ASIA	SHELTER, LIVELIHOODS, C4W, AND DRR	351,255.	WIRE TRANSFER	0.		
		SOUTH ASIA	IMPROVE SMALL HOLDER FARMER RESILIENCE IN BIHAR	115,386.	WIRE TRANSFER	0.		
		SOUTH ASIA	INCREASE AGRICULTURE PRODUCTION, FOOD SECURITY, AND GENDER RELATIONS	60,379.	WIRE TRANSFER	0.		
		SOUTH ASIA	ENHANCE FARMER'S RESILIENCE IN AGRICULTURE	74,723.	WIRE TRANSFER	0.		
		SOUTH ASIA	JAMMU KASHMIR FLOODS AND LANDSLIDES - IND141	30,000.	WIRE TRANSFER	0.		

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		SOUTH ASIA	LIVELIHOOD RECOVERY AND DRR	134,979.	WIRE TRANSFER	0.		
		SOUTH ASIA	LIVELIHOOD RECOVERY AND DRR	126,946.	WIRE TRANSFER	0.		
		SOUTH ASIA	ENHANCE QUALITY OF LIFE BY IMPROVING FLOOD RESILIENCE	60,898.	WIRE TRANSFER	0.		
		SOUTH ASIA	ENHANCE QUALITY OF LIFE BY IMPROVING FLOOD RESILIENCE	113,234.	WIRE TRANSFER	0.		
		SOUTH ASIA	ENHANCE QUALITY OF LIFE BY IMPROVING FLOOD RESILIENCE	78,832.	WIRE TRANSFER	0.		
		SOUTH ASIA	ASSIST COMMUNITIES IN LAMJUNG CLIMATE SMART AGRICULTURAL CO-OP DEVELOPMENT	59,969.	WIRE TRANSFER	0.		
		SOUTH ASIA	RELIEF FOR EARTHQUAKE VICTIMS IN NEPAL	297,000.	WIRE TRANSFER	0.		
		SOUTH ASIA	TRAIN 1,500 WOMEN FARMERS ON AG VALUE TRAIN AND INCREASE INCOMES	64,893.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	VULNERABLE REFUGEES AND HOST COMMUNITY LIVELIHOODS BY HORTICULTURE	502,250.	WIRE TRANSFER	0.		

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		SUB-SAHARAN AFRICA	LWF SOUTH SUDAN REFUGEE CHILDREN	661,315.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	CHILD PROTECTION AND SGBV PREVENTION IN KAKUMA CAMPS	202,865.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	GRAPE VALUE CHAIN TO INCREASE SMALLHOLDER FARMERS' FOOD	67,743.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	CLIMATE ADAPTED FARMING ON ELGON (CAFE) (KENYA)	47,788.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	COFFEE REVIVAL PROJECT- QUALITY COFFEE, BETTER LIVELIHOODS	102,589.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	STRENGTHEN FARMER LIVELIHOODS BY AGRICULTURE PROD AND EMPOWERING WOMEN	104,406.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	ASSIST EX-REFUGEES RESETTLE THROUGH CAPACITY BUILDING AND FOOD AID	362,823.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	IMPROVE THE QUALITY OF LIFE FOR HOUSEHOLDS OF THE MADDABEN UNION	79,997.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	INCREASING COMMUNITY INVESTMENT FOR MALARIA CONTROL	163,357.	WIRE TRANSFER	0.		

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		SUB-SAHARAN AFRICA	CHILD PROTECTION AND SGBV PREVENTION IN KAKUMA CAMPS	541,781.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	KIMIRA OLUCH IRRIGATION SCHEME FOOD SECURITY PROJECT	70,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	EMPOWER SMALLHOLDER COFFEE FARMERS	100,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	BOOST LOCAL PROD., ENSURE FOOD SECURITY IN MALI, BURKINA AND NIGER	84,255.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	BOOST LOCAL PROD., ENSURE FOOD SECURITY IN MALI, BURKINA AND NIGER	49,865.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	BOOST LOCAL PROD., ENSURE FOOD SECURITY IN MALI, BURKINA AND NIGER	77,638.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	MALIAN REFUGEE PROJECT IN MBERA CAMP, MAURITANIA	32,935.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	INCREASE RESILIENCE OF FARMERS TO EFFECTS OF CLIMATE CHANGE	64,820.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	NYANYA NI PESA PROJECT	66,037.	WIRE TRANSFER	0.		

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		SUB-SAHARAN AFRICA	RESTORE ASSETS, INC. PRODUCTIVITY, MITIGATE FUTURE SHOCKS	161,340.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	INCREASE RESILIENCE OF FARMERS THROUGH SUSTAINABLE AGRICULTURE	39,811.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	RESILIENCE OF FARMERS TO COFFEE PRICE VOLATILITY, CLIMATE CHANGE	100,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	FOOD SECURITY AND NUTRITION	150,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROTECTION FOR SUDANESE CHILDREN IN AJUONG THOK CAMP	195,915.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	SHORT-TERM FOOD SECURITY NEEDS AND PROMOTE SUSTAINABLE LIVELIHOODS	10,138.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	SHORT-TERM FOOD SECURITY NEEDS AND PROMOTE SUSTAINABLE LIVELIHOODS	169,608.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	SUSTAINABLE MARKETING OF ARABICA THROUGH TECH	83,452.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	MEET THE PHYSICAL AND PSYCHOSOCIAL NEEDS OF VULNERABLE REFUGEES	170,802.	WIRE TRANSFER	0.		

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1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SUB-SAHARAN AFRICA	SOMALI REFUGEE ASSISTANCE IN KENYA	215,816.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	SUPPORTING FARMING AS A FAMILY BUSINESS	42,533.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	SUSTAINABLE ENTERPRISES FOR TRADE ENGAGEMENT (SENTE) PROJECT	145,030.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROMOTE EDUCATION TREATMENT AND PREVENTION OF MALARIA WORLDWIDE	409,946.	WIRE TRANSFER	0.		



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART I, LINE 2:

LWR PARTNER ORGANIZATIONS (SUB-GRANTEES) ARE PROVIDED TECHNICAL

MANAGEMENT AND CAPACITY BUILDING SUPPORT BY LWR STAFF

THROUGHOUT THE LIFE CYCLE OF THE GRANT. IN-COUNTRY STAFF TEAMS WORK

CLOSELY WITH PARTNERS FROM THE BEGINNING PHASES OF PROJECT DEVELOPMENT

THROUGH PROJECT COMPLETION. PRE-AWARD ASSESSMENTS ARE CONDUCTED TO ASSESS

OVERALL RISK (FINANCIAL SYSTEMS, TECHNICAL CAPACITY, TYPE/SIZE OF FUNDING

AND EXPERIENCE WITH LWR, ETC.). ACTION PLANS, CAPACITY BUILDING AND

MONITORING VISITS ARE PLANNED BASED ON RISK ASSESSMENT.

MONITORING IS DONE THROUGH A COMBINATION OF VERBAL AND SCHEDULED WRITTEN

FINANCIAL AND PROGRAMMATIC REPORTS, AS WELL AS ON-SITE MONITORING VISITS

DURING THE PROJECT FOR TECHNICAL SUPPORT AND VERIFICATION OF PROJECT

ACTIVITIES. ON-SITE MONITORING VISITS ARE ALSO CONDUCTED BY US-BASED

FINANCE AND PROGRAM STAFF.

QUARTERLY FINANCIAL AND NARRATIVE REPORTS ARE REQUIRED FROM PARTNERS AND

USED TO REVIEW AND AUTHORIZE FINANCIAL TRANSFERS, AS ARE AUDITS AT THE

CONCLUSION. THESE REPORTS ARE REVIEWED AND EVALUATED BY STAFF IN COUNTRY

AS WELL AS BY HEADQUARTER STAFF.

SCHEDULE F, PART 1, LINE 3, COLUMN E

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(E) SPECIFIC TYPES OF SERVICE IN REGION: - SMALL FARMERS' ACCESS TO

LOCAL, REGIONAL AND INTERNATIONAL MARKETS PARTICULARLY IN THE COCOA

SECTOR

- AGRO-ECOLOGICAL PRODUCTION METHODS

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING

- COLLABORATION WITH MUNICIPAL GOVERNMENTS

- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS,

PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

REGION: EAST ASIA AND THE PACIFIC

(E) SPECIFIC TYPES OF SERVICES IN REGION: - RIGHTS BASED WORK: SOCIAL,

ECONOMIC, CULTURAL AND POLITICAL, FIGHTING INJUSTICE, INEQUALITY AND

DISCRIMINATION

- LIVELIHOODS (PROMTING INCOME GENERATION THROUGH TRAINING, MICRO

ENTERPRISE SUPPORT AND OTHER MEANS

- AGRICULTURE & FOOD SECURITY (INCORPORATING LANDWATER ACCESS, TRADE

ENVIRONMENTAL ISSUES AND NATURAL RESOURCE MANAGEMENT, CLIMATE SMART

AGRICULTURE, AGRICULTURE VALUE CHAIN)

- CONFLICT MANAGEMENT AND RESOLUTION (INCLUDING PEACE BUILDING AND

RECONCILIATION, REDUCING VIOLENCE AND TRAUMA COUNSELING

- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED

AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES; AS

WELL AS CLIMATE CHANGE ADAPTATION AND DISASTER RISK REDUCTION)

- REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES IN HIGH RISK AREAS

- HEALTH - SUPPORT ACCESS TO QUALITY CARE, PROVIDE INFORMATION AND

TRAINING TO COMMUNITY MEMBERS, HEALTH CENTERS AND WORKERS, AND RAISE

AWARENESS ON PREVENTATIVE HEALTH CARE PRACTICES

- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS,

PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

REGION: EUROPE

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

-DISTRIBUTION OF IN-KIND MATERIAL INCLUDING, QUILTS AND SCHOOL KITS

-CORE SUPPORT TO PARTNER ORGANIZATION

REGION: MIDDLE EAST AND NORTH AFRICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: REGION:

- VULNERABILITY REDUCTION FOR MARGINALIZED AND FOR THOSE AFFECTED BY

EMERGENCIES OR LIVING IN CRISIS ZONES

- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS,

PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

REGION: SOUTH ASIA

(E) SPECIFIC TYPES OF SERVICES IN REGION: REGION:

- RIGHTS BASED WORK: SOCIAL, ECONOMIC, CULTURAL AND POLITICAL; FIGHTING

INJUSTICE, INEQUALITY AND DISCRIMINATION

- LIVELIHOODS (PROMOTING INCOME GENERATION THROUGH TRAINING, MICRO

ENTERPRISE SUPPORT AND OTHER MEANS)

- AGRICULTURE & FOOD SECURITY (INCORPORATING LANDWATER ACCESS, TRADE

ENVIRONMENTAL ISSUES AND NATURAL RESOURCE MANAGEMENT, CLIMATE SMART

AGRICULTURE, AGRICULTURE VALUE CHAIN)

- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED

AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES; AS

WELL AS CLIMATE CHANGE ADAPTATION AND DISASTER RISK REDUCTION)

- REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES IN HIGH RISK AREAS

- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS,

PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

REGION: SUB-SAHARAN AFRICA

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

(E) SPECIFIC TYPES OF SERVICES IN REGION: - FOOD AND WATER SECURITY

(INCORPORATING WATER ACCESS, NATURAL RESOURCE MANAGEMENT, AGRICULTURAL

PRODUCTION AND MARKETING)

- HEALTH (HIV, MALARIA AND HYGIENE AND SANITATION)

- REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES EXPERIENCING

CONFLICT AND/OR NATURAL DISASTER

- BASIC SERVICE PROVISION TO REFUGEES IN CAMPS

- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS,

PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS

REGION: RUSSIA AND THE NEWLY INDEPENDENT STATES

(E) SPECIFIC TYPES OF SERVICES IN REGION:

- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS,

PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

REGION: NORTH AFRICA AND MIDDLE EAST

(E) SPECIFIC TYPES OF SERVICES IN REGION:

- LIVELIHOODS - PROMOTING INCOME GENERATION THROUGH TRAINING, MICRO

ENTERPRISE SUPPORT AND OTHER MEANS

- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED

AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES)

REGION: SOUTH AMERICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: - SMALL FARMERS' ACCESS TO

LOCAL, REGIONAL AND INTERNATIONAL MARKETS PARTICULARLY IN THE COCOA

SECTOR

- AGRO-ECOLOGICAL PRODUCTION METHODS

- COLLABORATION WITH MUNICIPAL GOVERNMENTS

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

- PROMOTION OF PEACE AND CONFLICT RESOLUTION

- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING

SCHEDULE F, PART IV, QUESTION 6

THE ORGANIZATION HAS SOME ACTIVITY OVERSEAS WHICH REQUIRES IT TO CHECK

BOX 6, OF PART IV OF SCHEDULE F AS YES FOR FORM 5713, HOWEVER, THE

ORGANIZATION DOES NOT HAVE UNRELATED BUSINESS INCOME AND IS NOT

REQUIRED TO FILE A FORM 990-T. IN ADDITION, THE ORGANIZATION HAS NOT

ENTERED INTO AGREEMENTS RELATED TO THE ISSUES AS PRESENTED IN FORM

5713.

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

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" to Form 990, Part IV, lines 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.

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization: **LUTHERAN WORLD RELIEF**  
Employer identification number: **13-2574963**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to 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 ten 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			
MEYER PARTNERS, LLC - 1701 E. WOODFIELD RD, SUITE 425, GLOBAL IMPACT - 66 CANAL CENTER PLAZA, STE 310, ARIA - 717 W. ST. GERMAIN STREET, ST. CLOUD, MN 56301	DIRECT MAIL		X	4,798,078.	175,741.	4,622,337.
MERKLE - 7001 COLUMBIA GATEWAY DRIVE, COLUMBIA, MD	COMBINED FEDERAL CAMPAIGN	X		596,396.	204,287.	392,109.
	TELEMARKETING		X	13,655.	19,722.	-6,067.
	DIRECT MAIL		X	0.	44,441.	-44,441.
<b>Total</b>				5,408,129.	444,191.	4,963,938.

- 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.

AL, AK, AZ, AR, CA, CO, CT, DE, 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, TN, TX, UT, VT, VA, WA, WV, WI, WY

**Part II Fundraising Events.** Complete if the organization answered "Yes" to 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))
		(event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts .....				
	<b>2</b> Less: Contributions .....				
	<b>3</b> Gross income (line 1 minus line 2) .....				
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....				
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				

**Part III Gaming.** Complete if the organization answered "Yes" to 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	<b>1</b> Gross revenue .....				
	<b>2</b> Cash prizes .....				
Direct Expenses	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	<b>13a</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).

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: MEYER PARTNERS, LLC

(I) ADDRESS OF FUNDRAISER:

1701 E. WOODFIELD RD, SUITE 425, SCHAUMBURG, IL 60173

(I) NAME OF FUNDRAISER: GLOBAL IMPACT

(I) ADDRESS OF FUNDRAISER:

66 CANAL CENTER PLAZA, STE 310, ALEXANDRIA, VA 22314

**Part IV** Supplemental Information *(continued)*

(I) NAME OF FUNDRAISER: MERKLE

(I) ADDRESS OF FUNDRAISER: 7001 COLUMBIA GATEWAY DRIVE, COLUMBIA, MD 21046

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2014**

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.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

LUTHERAN WORLD RELIEF

Employer identification number

13-2574963

**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 in 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 checked="" 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 (e.g., 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 in line 1a? .....

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

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

**4** During the year, did any person listed in 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 in 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" to line 5a or 5b, describe in Part III.

**6** For persons listed in 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" to line 6a or 6b, describe in Part III.

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

**8** Were any amounts reported in 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<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) 2014

**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 in 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 are not listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MR. JEFFERY S. WHISENANT EXECUTIVE VP (LEFT JULY 2014)	(i)	180,620.	0.	0.	16,488.	9,391.	206,499.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MR. MICHAEL C. MEENAN TREASURER, CFO (LEFT SEPT 2014)	(i)	133,530.	0.	0.	12,445.	21,681.	167,656.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MS. JOANNE FAIRLEY SR DIR., ASIA/MID EAST (LEFT FEB 15)	(i)	106,290.	0.	36,137.	9,566.	10,396.	162,389.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MR. TIMOTHY MCCULLY VP INTERNATIONAL PROGRAMS	(i)	134,557.	0.	0.	12,485.	24,484.	171,526.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) DR. EVARISTE KARANGWA SENIOR DIRECTOR, AFRICA	(i)	114,854.	0.	0.	10,787.	25,324.	150,965.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

PART I, LINE 1A:

HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE:

OTHER REPORTABLE COMPENSATION MAY INCLUDE TAXABLE BENEFITS FOR EXPATRIATES

SUCH AS HOUSING ALLOWANCE AND OTHER BENEFITS.

**Supplemental Information on Tax-Exempt Bonds**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization **LUTHERAN WORLD RELIEF** Employer identification number **13-2574963**

<b>Part I Bond Issues</b>											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> MARYLAND ECONOMIC DEVELOPMENT CORPORATION	52-1376562	57420NOAV	07/26/07	5,942,546.	ADVANCE REFUNDING OF SERIES 2000 REVENUE BONDS		X		X		X
<b>B</b>											
<b>C</b>											
<b>D</b>											

<b>Part II Proceeds</b>									
	A		B		C		D		
<b>1</b> Amount of bonds retired	1,480,000.								
<b>2</b> Amount of bonds legally defeased									
<b>3</b> Total proceeds of issue	5,942,546.								
<b>4</b> Gross proceeds in reserve funds	476,594.								
<b>5</b> Capitalized interest from proceeds									
<b>6</b> Proceeds in refunding escrows	5,828,695.								
<b>7</b> Issuance costs from proceeds	113,851.								
<b>8</b> Credit enhancement from proceeds									
<b>9</b> Working capital expenditures from proceeds									
<b>10</b> Capital expenditures from proceeds									
<b>11</b> Other spent proceeds									
<b>12</b> Other unspent proceeds									
<b>13</b> Year of substantial completion									
	Yes	No	Yes	No	Yes	No	Yes	No	
<b>14</b> Were the bonds issued as part of a current refunding issue?		X							
<b>15</b> Were the bonds issued as part of an advance refunding issue?	X								
<b>16</b> Has the final allocation of proceeds been made?	X								
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds?	X								

<b>Part III Private Business Use</b>								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property?		X						

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? .....								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? .....								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....		%		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government .....		%		%		%		%
<b>6</b> Total of lines 4 and 5 .....		%		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? .....		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? .....		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....	X							

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? .....		X						
<b>2</b> If "No" to line 1, did the following apply? .....								
<b>a</b> Rebate not due yet? .....		X						
<b>b</b> Exception to rebate? .....		X						
<b>c</b> No rebate due? .....	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed .....								
<b>3</b> Is the bond issue a variable rate issue? .....		X						
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of hedge .....								
<b>d</b> Was the hedge superintegrated? .....								
<b>e</b> Was the hedge terminated? .....								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of GIC .....								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period? .....		X						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? .....	X							

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations? .....	X							

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

PART I, LINE A

LUTHERAN WORLD RELIEF AND LUTHERAN IMMIGRATION AND REFUGEE SERVICE, INC. (EIN: 13-2574854), AN UNRELATED 501(C)(3) ORGANIZATION, ARE JOINTLY AND SEVERALLY LIABLE FOR THE 2007 BONDS AND AS SUCH, EACH HAS RECORDED 50% OF THE OUTSTANDING DEBT AND RELATED ISSUE COSTS ON THE FINANCIAL STATEMENTS. 100% OF THE LIABILITY AND RELATED COSTS ARE REPORTED ON SCHEDULE K.

PART IV, LINE 2C

THE REBATE COMPUTATION WAS PERFORMED ON JUNE 30, 2012.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization: **LUTHERAN WORLD RELIEF** Employer identification number: **13-2574963**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	64	383,421.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( MATERIAL RES. )	X	706,762	13,162,732.	FAIR MARKET VALUE
26 Other ( )				
27 Other ( )				
28 Other ( )				

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

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

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

SCHEDULE M, LINE 32B:

LWR USES THIRD PARTY WAREHOUSES FOR PROCESSING OF MATERIAL RESOURCES.

SERVICES PROVIDED INCLUDE RECEIPT OF CONTRIBUTIONS, INSPECTION OF

CONTENTS, SORTING AND BULK PACKAGING, FUMIGATION, STORAGE, AND

ALLOCATION OF ITEMS FOR SHIPMENT.

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

LUTHERAN WORLD RELIEF

Employer identification number

13-2574963

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

CONSTITUENT ENGAGEMENT: IN THE U.S., LWR WORKS WITH LUTHERAN

CONGREGATIONS AND INDIVIDUALS TO PUT FAITH INTO ACTION BY HELPING

NEIGHBORS IN NEED. IN 2015 FISCAL YEAR, LUTHERANS ENGAGED WITH LWR BY

MAKING QUILTS AND KITS FOR OVERSEAS DISTRIBUTION; BUYING AND SELLING

FAIR TRADE COFFEE, CHOCOLATE AND ECO-PALMS; AND EDUCATING OTHERS TO

RAISE AWARENESS ABOUT ISSUES LIKE HUNGER AND FAIR TRADE.

EXPENSES \$ 1,576,668. INCLUDING GRANTS OF \$ 4,190. REVENUE \$ 0.

HEALTH AND LIVELIHOODS: ACROSS THE DEVELOPING WORLD, POVERTY FUELS

SICKNESS, DISEASE AND MALNUTRITION BY FORCING PEOPLE TO LIVE IN

UNHEALTHY ENVIRONMENTS, OFTEN WITHOUT ADEQUATE SHELTER, CLEAN WATER OR

SUFFICIENT FOOD. AS PART OF 3 PROJECTS DURING THE 2015 FISCAL YEAR, LWR

WORKED WITH PARTNERS IN RURAL AREAS AROUND THE WORLD TO ADDRESS

PRESSING HEALTH CONCERNS THAT THREATEN COMMUNITIES AND CHOKE ECONOMIC

DEVELOPMENT.

EXPENSES \$ 564,031. INCLUDING GRANTS OF \$ 167,359. REVENUE \$ 0.

FORM 990, PART V, LINE 4B, LIST OF FOREIGN COUNTRIES:

NICARAGUA, PERU, COLOMBIA, BOLIVIA,

BURKINA FASO, MALI, NIGER, KENYA,

UGANDA, TANZANIA, INDIA, NEPAL,

SRI LANKA, PHILIPPINES, INDONESIA, EL SALVADOR

FORM 990, PART VI, SECTION B, LINE 11:

THE PROCESS FOR BOARD REVIEW OF THE ANNUAL FORM 990 IS OUTLINED IN LWR'S

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

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
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BOARD POLICY AS FOLLOWS: PRIOR TO LWR'S ANNUAL SUBMISSION OF IRS FORM 990,

EACH BOARD MEMBER SHALL RECEIVE A COPY OF THE FORM AS COMPLETED BY LWR'S

CERTIFIED PUBLIC ACCOUNTANTS. BOARD MEMBERS SHALL HAVE AT LEAST FIVE

BUSINESS DAYS TO REVIEW THE FORM AND RAISE QUESTIONS, MAKE SUGGESTIONS, AND

BRING ANY POTENTIAL PROBLEMS OR CONCERNS TO THE CHAIR OF THE AUDIT AND RISK

COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 12C:

LWR'S CONFLICT OF INTEREST POLICY (APPLICABLE TO BOARD OF DIRECTORS AND ALL

EMPLOYEES) STATES THAT A CONFLICT OF INTEREST EXISTS WHENEVER THERE IS A

PROPOSED AGENCY TRANSACTION IN WHICH A DIRECTOR, OFFICER, OR STAFF MEMBER

HAS ANY ACTUAL OR POTENTIAL INVOLVEMENT, INTEREST, OR RELATIONSHIP, EITHER

DIRECTLY OR INDIRECTLY. IN ADDITION, A CONFLICT OF INTEREST MAY ALSO EXIST

WHEN THE INTERESTS OR CONCERNS OF AN EMPLOYEE, OR SUCH EMPLOYEE'S IMMEDIATE

FAMILY, OR ANY PARTY, GROUP OR ORGANIZATION TO WHICH SUCH PERSON HAS

ALLEGIANCE, MAY BE SEEN AS COMPETING WITH THE INTERESTS OR CONCERNS OF THE

AGENCY. EACH EMPLOYEE HAS A DUTY TO DISCLOSE TO THE PRESIDENT THE MATERIAL

FACTS OF ANY PROPOSED TRANSACTION OF THE AGENCY IN WHICH SUCH PERSON HAS

ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST. THE REQUIRED DISCLOSURE MUST

BE MADE PRIOR TO ANY CONSIDERATION OF SUCH PROPOSED TRANSACTION BY THE

AGENCY.

AN EMPLOYEE OR BOARD MEMBER HAVING AN ACTUAL OR PROPOSED CONFLICT OF

INTEREST SHALL NOT PARTICIPATE IN THE DELIBERATIONS OR DECISION-MAKING

PROCESS OF THE AGENCY REGARDING THE MATTER UNDER CONSIDERATION. HOWEVER, HE

OR SHE SHALL PROVIDE THE AGENCY WITH ANY AND ALL RELEVANT INFORMATION

REGARDING THE MATTER. THE PRESIDENT SHALL TAKE SUCH ADDITIONAL ACTION AS

MAY BE REQUIRED TO ENSURE THAT THE CONFLICT OF INTEREST IS RESOLVED, AND

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
---	--

SHALL MAINTAIN A RECORD.

FORM 990, PART VI, SECTION B, LINE 15A:

DETERMINATION OF PRESIDENT'S COMPENSATION: AN INDEPENDENT COMPENSATION

CONSULTANT PERFORMS AN ANALYSIS ANNUALLY USING INDEPENDENT RESEARCH WHICH

CONSIDERS THE ORGANIZATION'S CURRENT BUDGET, THE CURRENT SALARY OF THE

PRESIDENT, AND THE NUMBER OF YEARS THE PRESIDENT HAS SERVED IN THAT

POSITION. THE ANALYSIS IS BASED ON VARIOUS SALARY SURVEYS TO PROVIDE A

SALARY RANGE COMPETITIVE WITH OTHER SIMILARLY SITUATED NONPROFITS IN THE

GEOGRAPHICAL AREA. THE RESULTING FINDINGS ARE PROVIDED TO THE BOARD OF

DIRECTORS OFFICERS, WHO REVIEWS THE FINDINGS AND MAKES A RECOMMENDATION TO

THE FULL BOARD FOR THEIR APPROVAL REGARDING THE PRESIDENT'S COMPENSATION

FOR THE COMING YEAR.

COMPENSATION OF ALL OTHER STAFF (INCLUDING OTHER OFFICERS): SALARY

ADJUSTMENTS FOR ALL LWR STAFF ARE GUIDED BY A SALARY ADMINISTRATION POLICY

DEVELOPED BY LWR. THE OBJECTIVE OF THIS POLICY IS TO ENSURE THAT SALARIES

ARE COMMENSURATE WITH COMPARABLE ORGANIZATIONS IN THE COMPETITIVE LABOR

MARKET AND THAT SALARY GRADES REFLECT THE RELATIVE INTERNAL RESPONSIBILITY,

ACCOUNTABILITY AND KNOW-HOW OF ALL POSITIONS ACROSS THE ORGANIZATION. AN

INTERNAL COMMITTEE EVALUATES EVERY JOB DESCRIPTION TO DETERMINE THE

APPROPRIATE SALARY RANGE FOR ALL POSITIONS; SALARY RANGES ARE INTENDED TO

REINFORCE CAREER GROWTH, CONSIDER MARKET VALUES, AND ARE MANAGED IN AN

EQUITABLE MANNER CONSISTENT WITH ORGANIZATIONAL VALUES. THE SALARY RANGES

ARE ADJUSTED EVERY TWO YEARS BASED ON AN ANALYSIS CONDUCTED BY AN EXTERNAL

COMPENSATION CONSULTANT TO ENSURE THAT SALARY RANGES REMAIN COMPETITIVE

WITH THE LOCAL LABOR MARKET.

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
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FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AZ, 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, TN, TX, UT, VT, VA, WA, WV, WI,

WY

FORM 990, PART VI, SECTION C, LINE 19:

AS REQUIRED BY BOARD POLICY, THE ORGANIZATION MAKES AVAILABLE TO THE PUBLIC

IT'S AUDITED FINANCIAL STATEMENTS, IRS FORM 990, A LIST OF CURRENT BOARD

MEMBERS, CONFLICT OF INTEREST POLICY AND OTHER INFORMATION THAT MAY BE

HELPFUL TO THE PUBLIC IN UNDERSTANDING THE ORGANIZATION'S PURPOSES, GOALS,

ACTIVITIES, AND RESULTS. THIS INFORMATION IS AVAILABLE EITHER THROUGH LWR'S

WEBSITE (LWR.ORG), VARIOUS CHARITY MONITORING WEBSITES, OR UPON REQUEST FOR

THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

FORM 990, PART IX, LINE 24A

PROGRAM INPUTS - EXPENSES INCURRED BY LWR THAT DIRECTLY SUPPORT PARTNER

PROJECT IMPLEMENTATION, E.G. SEEDS, AGRICULTURAL EQUIPMENT, ETC.

**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.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization **LUTHERAN WORLD RELIEF** Employer identification number **13-2574963**

**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
LUTHERAN CENTER CORPORATION - 52-2055143 700 LIGHT STREET BALTIMORE, MD 21230-3850	MAINTAIN AND OPERATE THE LUTHERAN CENTER IN BALTIMORE, MARYLAND	MARYLAND	501(C)(3)	LINE 11A, I	LUTHERAN WORLD RELIEF	X	

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

Schedule R (Form 990) 2014



**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.

	Yes	No
<b>1</b> 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?		
<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) LUTHERAN CENTER CORPORATION	K	598,308.	RATE PER LEASE AGREEMENT
(2) LUTHERAN CENTER CORPORATION	L	25,474.	COST RECOVERY
(3) LUTHERAN CENTER CORPORATION	P	142,968.	ACTUAL COST
(4) LUTHERAN CENTER CORPORATION	Q	4,757.	ACTUAL COST
(5)			
(6)			



