

Form **990**

Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

**B** Check if applicable:

Address change  
Name change  
Initial return  
Final return/terminated  
Amended return  
Application pending

**C** Name of organization

**RURAL DEVELOPMENT INSTITUTE**

Doing business as **LANDESA**

Number and street (or P.O. box if mail is not delivered to street address)

**1424 FOURTH AVE, SUITE 300**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**SEATTLE, WA 98101**

**F** Name and address of principal officer: **CHRIS JOCHNICK**

**SAME AS C ABOVE**

**D** Employer identification number

**91-1158970**

**E** Telephone number

**(206) 528-5880**

**G** Gross receipts \$

**12,666,120.**

**H(a)** Is this a group return

for subordinates? ..... ☐ Yes ☒ No

**H(b)** Are all subordinates included? **Yes** **No**

If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶

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

**J** Website: ▶ **WWW.LANDESA.ORG**

**K** Form of organization: ☒ Corporation Trust Association Other ▶

**L** Year of formation: **1981**

**M** State of legal domicile: **WA**

## Part I Summary

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>LANDESA CHAMPIONS AND WORKS TO SECURE LAND RIGHTS FOR MILLIONS OF THE WORLD'S POOREST, MOSTLY RURAL</b>
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) <b>15</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) <b>13</b>
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a) <b>75</b>
	<b>6</b>	Total number of volunteers (estimate if necessary) <b>44</b>
		<b>7a</b>
<b>7b</b>		Net unrelated business taxable income from Form 990-T, line 38 <b>0.</b>
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h) <b>11,479,166.</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) <b>1,576,679.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>5,772.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>-50,237.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>13,011,380.</b>
	Expenses	<b>13</b>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>7,870,159.</b>
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,123,863.</b>
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>5,236,262.</b>
<b>18</b>		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>13,938,640.</b>
<b>19</b>		Revenue less expenses. Subtract line 18 from line 12 <b>-927,260.</b>
Net Assets or Fund Balances	<b>20</b>	Total assets (Part X, line 16) <b>8,625,499.</b>
	<b>21</b>	Total liabilities (Part X, line 26) <b>1,167,026.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 <b>7,458,473.</b>

## Part II Signature Block

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

Sign Here	Signature of officer	Date
	<b>STEPHEN L.F. VITALICH, CONTROLLER</b>	<b>3/5/2020</b>
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	<b>RAY HOLMDAHL</b>	<b>RAY HOLMDAHL</b>
	Date	Check if self-employed
	<b>03/07/20</b>	<input type="checkbox"/>
	PTIN	
	<b>P00120599</b>	
	Firm's name ▶	Firm's EIN ▶
	<b>BDO USA, LLP</b>	<b>13-5381590</b>
	Firm's address ▶	Phone no. (206) 382-7777
	<b>601 UNION ST, STE 2300</b>	
	<b>SEATTLE, WA 98101-2345</b>	

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

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

LANDESA CHAMPIONS AND WORKS TO SECURE LAND RIGHTS FOR MILLIONS OF THE WORLD'S POOREST, MOSTLY RURAL WOMEN AND MEN TO PROVIDE OPPORTUNITY AND PROMOTE SOCIAL JUSTICE.

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

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

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

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

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 4,312,481. including grants of \$ ) (Revenue \$ 1,642,889.)

LANDESA'S GLOBAL WORK INCLUDES EFFORTS TO STRENGTHEN LAND RIGHTS IN NEW GEOGRAPHIES AND ACROSS THEMATIC AREAS. LANDESA BEGAN WORK IN PARTNERSHIP WITH THE GOVERNMENT OF MYANMAR ON REFORMS TO THE COUNTRY'S LAND RIGHTS POLICIES, INCLUDING TECHNICAL ADVICE AND SUPPORT FOR MYANMAR'S FIRST NATIONAL LAND USE POLICY AND HISTORIC LAND DISTRIBUTION PROGRAM. THE LAND DISTRIBUTION PROGRAM WILL HELP MYANMAR ADDRESS A VEXING PROBLEM: HOW TO HELP THE COUNTRY'S MORE THAN 3 MILLION RURAL LANDLESS FAMILIES TRAPPED IN EXTREME POVERTY. AS PART OF OUR CROSS-CUTTING WORK, LANDESA ALSO ADVISES CORPORATIONS AND OTHER ACTORS IN THE PRIVATE SECTOR ON HOW TO INTEGRATE LAND RIGHTS BEST PRACTICES IN THEIR OPERATIONS. THIS WORK INCLUDES THE RESPONSIBLE INVESTMENT IN PROPERTY AND LAND PROJECT, WHICH IS DEVELOPING A SERIES OF GUIDEBOOKS

**4b** (Code: ) (Expenses \$ 3,536,152. including grants of \$ ) (Revenue \$ 649,458.)

LANDESA WORKS IN OTHER CORE GEOGRAPHIES, INCLUDING IN CHINA AND IN PARTS OF SUB-SAHARAN AFRICA, ON POLICY WORK AND PROGRAMS TO STRENGTHEN THE LAND RIGHTS OF RURAL FAMILIES. ALL OF LANDESA'S PROGRAM WORK IS SUBJECT TO RIGOROUS STANDARDS OF MONITORING AND EVALUATION. THIS PROCESS FACILITATES INTERNAL LEARNING FOR FUTURE PROJECTS AND IN MANY CASES EXPANDS THE UNDERSTANDING OF LAND-RELATED INTERVENTIONS AMONG THE GLOBAL DEVELOPMENT COMMUNITY. LANDESA FURTHER DISSEMINATES PROJECT LEARNING AND ELEVATES THE ISSUE OF LAND RIGHTS ON THE GLOBAL STAGE THROUGH THE USE OF STRATEGIC COMMUNICATIONS. THESE EFFORTS HELP ENSURE GREATER AWARENESS OF THE ISSUE, GREATER ATTENTION AND RESOURCES, AND AN INCREASE IN PARTNERSHIPS WITHIN THE DEVELOPMENT COMMUNITY. OUR GLOBAL ADVOCACY WORK SEEKS TO ESTABLISH LAND RIGHTS AS A KEY TOOL FOR

**4c** (Code: ) (Expenses \$ 1,670,804. including grants of \$ 972,276.) (Revenue \$ )

THE NUMBER ONE PREDICTOR OF POVERTY IN INDIA IS NOT CASTE OR EDUCATION LEVEL, BUT LANDLESSNESS. LANDESA HELPS IMPROVE THE LIVES OF INDIA'S RURAL POOR THROUGH INNOVATIVE PROGRAMS AND POLICY WORK DESIGNED TO STRENGTHEN THE LAND RIGHTS OF THE COUNTRY'S 18 MILLION FAMILIES WHO ARE POOR, RURAL, AND LANDLESS, AND THE MILLIONS MORE WHO LACK LEGAL DOCUMENTATION FOR THEIR LAND. TO ACCOMPLISH THIS, LANDESA PARTNERS WITH NATIONAL AND STATE GOVERNMENTS TO IMPROVE RURAL LAND OWNERSHIP, STRENGTHEN THE LAND RIGHTS OF WOMEN AND GIRLS, INCREASE LAND TENURE SECURITY THROUGH LEGAL AID, AND PROMOTE LAND LEASING REFORMS. THROUGH ITS WORK IN EIGHT STATES FOR MORE THAN A DECADE, LANDESA HAS PROVIDED SECURE LAND RIGHTS TO MORE THAN 1 MILLION FAMILIES, GIVING THEM AN OPPORTUNITY TO GROW A BETTER FUTURE.

**4d** Other program services (Describe in Schedule O.)(Expenses \$ 615,915. including grants of \$ ) (Revenue \$ 263,385.)**4e** Total program service expenses **10,135,352.**Form **990** (2018)

**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> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>2</b> 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> .....	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>4</b>	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> .....	<b>5</b>	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> .....	<b>6</b>	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> .....	<b>7</b>	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> .....	<b>8</b>	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> .....	<b>9</b>	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> .....	<b>10</b>	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> .....	<b>11a</b> 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> .....	<b>11b</b>	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> .....	<b>11c</b>	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> .....	<b>11d</b>	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> .....	<b>11e</b> 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> .....	<b>11f</b>	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> .....	<b>12a</b> 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> .....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b> 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> .....	<b>14b</b> 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> .....	<b>15</b> 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> .....	<b>16</b>	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> .....	<b>17</b>	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> .....	<b>18</b> 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> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> 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> .....	<b>21</b>	X

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b>	X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>23</b>	X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25b</b>	X
<b>26</b> Did the organization report any amount on Part X, line 5, 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> .....	<b>26</b>	X
<b>27</b> 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> .....	<b>27</b>	X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> 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> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	<b>38</b>	X

**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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	16
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X

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

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

Form 990 (2018)

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

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

**Section A. Governing Body and Management**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	15			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent		13		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
<b>3</b> 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?			3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
<b>6</b> Did the organization have members or stockholders?			6	X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?			8b	X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9	X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **▶ NY**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain 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 **▶**  
**STEVE VITALICH - (206) 528-5880**  
**1424 FOURTH AVE, SUITE 300, SEATTLE, WA 98101**

**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) VIKESH MAHENDROO DIRECTOR, BOARD CHAIR	5.00	X		X				0.	0.	0.
(2) TITI LIU DIRECTOR, VICE PRESIDENT	5.00	X		X				0.	0.	0.
(3) CHRIS GRUMM DIRECTOR, SECRETARY	2.00	X		X				0.	0.	0.
(4) DAVID BARCLAY DIRECTOR, TREASURER	2.00	X		X				0.	0.	0.
(5) JIM CARDILLO DIRECTOR	2.00	X						0.	0.	0.
(6) JESSICA HOUSSIAN DIRECTOR	2.00	X						0.	0.	0.
(7) MUSIMBI KANYORO DIRECTOR	2.00	X						0.	0.	0.
(8) TIM HANSTAD DIRECTOR	2.00	X						166,743.	0.	29,403.
(9) MATT NIMETZ DIRECTOR	2.00	X						0.	0.	0.
(10) DOUG OGDEN DIRECTOR	2.00	X						0.	0.	0.
(11) JENNIFER POTTER DIRECTOR	2.00	X						0.	0.	0.
(12) ROY PROSTERMAN DIRECTOR	16.00	X						62,790.	0.	0.
(13) PETER RABLEY DIRECTOR	2.00	X						0.	0.	0.
(14) RANGITA DE SILVA DIRECTOR	2.00	X						0.	0.	0.
(15) WILMA WALLACE DIRECTOR	2.00	X						0.	0.	0.
(16) CHRIS JOCHNICK PRESIDENT & CEO	40.00			X				237,831.	0.	27,807.
(17) LEONARD ROLFES, JR. CHIEF OPERATING OFFICER	40.00			X				0.	0.	0.

**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) STEVE VITALICH CONTROLLER	40.00			X				134,479.	0.	11,436.
(19) LI PING INTERIM CHINA PROGRAM DIRECTOR	40.00				X			158,065.	0.	12,174.
(20) ROBERT MITCHELL ASIA REGION SR. DIRECTOR	40.00				X			157,032.	0.	25,533.
(21) JENNIFER ABRAHAMSON CHIEF OF ADVOCACY & COMMUNICATIONS	40.00				X			156,924.	0.	12,496.
(22) MARK RUFFO CHIEF DEVELOPMENT OFFICER	40.00				X			150,203.	0.	11,310.
(23) DIANA FLETSCHNER SR. DIRECTOR, RESEARCH, EVALUATION &	40.00				X			147,216.	0.	15,524.
(24) LISA ELLIS FORMER CHIEF OPERATING OFFICER	40.00						X	170,292.	0.	12,526.
(25) DAVID ABRAHAMSON FORMER DIRECTOR OF PROGRAM OPERATION	40.00					X		186,671.	0.	26,569.
(26) HIRUT GIRMA FORMER ATTORNEY & SR. LAND POLICY AD	40.00					X		139,281.	0.	10,834.
<b>1b Sub-total</b>								1,867,527.	0.	195,612.
<b>c Total from continuation sheets to Part VII, Section A</b>								227,879.	0.	25,843.
<b>d Total (add lines 1b and 1c)</b>								2,095,406.	0.	221,455.

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

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- 3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 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

	Yes	No
3	X	
4	X	
5		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
TMP SYSTEMS, THE CIRCLE, 33 ROCKINGHAM LANE, SHEFFIELD, UNITED KINGDOM S1	LAND RIGHTS CONSULTING	239,359.
EAST-WEST MANAGEMENT INSTITUTE, 575 MADISON AVE 25TH FLOOR, NEW YORK, NY 10022	LAND RIGHTS CONSULTING	225,000.
RESOURCE EQUITY PO BOX 2839, FRIDAY HARBOR, WA 98250	LAND RIGHTS CONSULTING	193,925.
INNOVATIONS FOR POVERTY ACTION, 101 WHITNEY AVE 2ND FLOOR, NEW HAVEN, CT 06510	LAND RIGHTS CONSULTING	137,807.

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

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SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2018)

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

2018.05050 RURAL DEVELOPMENT INSTITU 070650.1

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	165,590.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	9,917,867.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....						
	<b>h Total.</b> Add lines 1a-1f .....		10,083,457.				
	<b>Program Service Revenue</b>	<b>2 a</b> CONTRACT REVENUE .....	<b>Business Code</b>	900099	2,539,778.	2,539,778.	
<b>b</b> COST REIMBURSEMENT .....			900099	14,954.	14,954.		
<b>c</b> EVENT REGISTRATIONS .....			900099	1,000.	1,000.		
<b>d</b> .....							
<b>e</b> .....							
<b>f</b> All other program service revenue .....							
<b>g Total.</b> Add lines 2a-2f .....			2,555,732.				
<b>Other Revenue</b>		<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			1,693.		
	<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				
	<b>b</b> Less: cost or other basis and sales expenses .....						
	<b>c</b> Gain or (loss) .....						
	<b>d</b> Net gain or (loss) .....			-154.			-154.
	<b>8 a</b> Gross income from fundraising events (not including \$ 165,590. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>	12,310.				
	<b>b</b> Less: direct expenses .....	<b>b</b>	77,008.				
	<b>c</b> Net income or (loss) from fundraising events .....			-64,698.			-64,698.
	<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 .....							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b> MISCELLANEOUS .....		900099	717.			717.	
<b>b</b> .....							
<b>c</b> .....							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....			717.				
<b>12 Total revenue.</b> See instructions .....			12,576,747.	2,555,732.	0.	-62,442.	

**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	972,276.	972,276.		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	583,434.	310,847.	191,066.	81,521.
<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	5,879,501.	3,967,354.	1,256,267.	655,880.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	152,814.	98,750.	34,178.	19,886.
<b>9</b> Other employee benefits	778,340.	532,010.	161,031.	85,299.
<b>10</b> Payroll taxes	404,568.	253,136.	99,803.	51,629.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	18,522.	18,368.	102.	52.
<b>c</b> Accounting	78,311.	69,626.	5,266.	3,419.
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<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.)	1,884,931.	1,864,201.	10,354.	10,376.
<b>12</b> Advertising and promotion	86,652.	65,589.	2,809.	18,254.
<b>13</b> Office expenses	166,771.	131,283.	13,405.	22,083.
<b>14</b> Information technology	151,279.	101,032.	22,754.	27,493.
<b>15</b> Royalties				
<b>16</b> Occupancy	721,987.	541,114.	119,616.	61,257.
<b>17</b> Travel	847,964.	773,893.	23,415.	50,656.
<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	57,366.	36,694.	8,999.	11,673.
<b>23</b> Insurance				
<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> PROJECT OPERATIONS COST	362,291.	342,350.	6,487.	13,454.
<b>b</b> TELECOMMUNICATIONS	48,504.	32,960.	9,907.	5,637.
<b>c</b> RECRUITMENT AND TRAININ	36,051.	23,869.	6,888.	5,294.
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	13,231,562.	10,135,352.	1,972,347.	1,123,863.
<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 .....	4,186,403.	<b>1</b>	2,795,266.
	<b>2</b> Savings and temporary cash investments .....	1,802,062.	<b>2</b>	20,045.
	<b>3</b> Pledges and grants receivable, net .....	1,251,935.	<b>3</b>	3,343,471.
	<b>4</b> Accounts receivable, net .....	771,724.	<b>4</b>	901,224.
	<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 .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	425,058.	<b>9</b>	299,104.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 507,876.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 331,276.	<b>10c</b>	176,600.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	0.	<b>15</b>	102,806.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	8,625,499.	<b>16</b>	7,638,516.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,096,977.	<b>17</b>	785,124.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<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 .....	70,049.	<b>25</b>	49,734.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,167,026.	<b>26</b>	834,858.
<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 .....	1,148,635.	<b>27</b>	923,608.
	<b>28</b> Temporarily restricted net assets .....	6,309,838.	<b>28</b>	5,880,050.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<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> <b>Total net assets or fund balances</b> .....	7,458,473.	<b>33</b>	6,803,658.
<b>34</b> <b>Total liabilities and net assets/fund balances</b> .....	8,625,499.	<b>34</b>	7,638,516.	

Form 990 (2018)

**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>	12,576,747.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	13,231,562.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-654,815.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	7,458,473.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<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>	6,803,658.

**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 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: Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>	<b>X</b>
<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	<b>2b</b>	<b>X</b>
<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.	<b>2c</b>	<b>X</b>
<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?	<b>3a</b>	<b>X</b>
<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	<b>3b</b>	

Form 990 (2018)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

RURAL DEVELOPMENT INSTITUTE

Employer identification number

91-1158970

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	7570464.	12624382.	8296867.	11479166.	10083457.	50054336.
<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 .....	7570464.	12624382.	8296867.	11479166.	10083457.	50054336.
<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) .....						27318387.
<b>6 Public support.</b> Subtract line 5 from line 4.						22735949.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....	7570464.	12624382.	8296867.	11479166.	10083457.	50054336.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	3,145.	6,997.	8,728.	5,344.	1,693.	25,907.
<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.) .....					717.	717.
<b>11 Total support.</b> Add lines 7 through 10 .....						50080960.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	10,513,398.
<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> .....						

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	45.40	%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	47.88	%
<b>16a 33 1/3% support test - 2018.</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 - 2017.</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 - 2018.</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 - 2017.</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"/>

Schedule A (Form 990 or 990-EZ) 2018

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2018.** 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 - 2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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 or 990-EZ).</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 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b 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>11a</b>		
<b>b</b> A family member of a person described in (a) above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
<b>11c</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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

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

**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> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> The organization supported a governmental entity. Describe in Part VI 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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>2a</b>			
<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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>2b</b>			
<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? <i>Provide details in Part VI.</i>			
<b>3a</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? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>3b</b>			

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
<b>7</b> 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) 2018

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<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 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013			
<b>b</b> From 2014			
<b>c</b> From 2015			
<b>d</b> From 2016			
<b>e</b> From 2017			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2018 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2014			
<b>b</b> Excess from 2015			
<b>c</b> Excess from 2016			
<b>d</b> Excess from 2017			
<b>e</b> Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

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

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:****MISCELLANEOUS**

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

OMB No. 1545-0047

# 2018

Name of the organization

RURAL DEVELOPMENT INSTITUTE

Employer identification number

91-1158970

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 (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

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

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

**RURAL DEVELOPMENT INSTITUTE****91-1158970****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
<u>1</u>		\$ <u>3,000,000.</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>2,750,000.</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>500,000.</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>425,000.</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>310,000.</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>290,000.</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

**RURAL DEVELOPMENT INSTITUTE****91-1158970****Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 250,000.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
8		\$ 250,000.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
9		\$ 1,150,000.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <b>Payroll</b> <b>Noncash</b> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

**RURAL DEVELOPMENT INSTITUTE****91-1158970****Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization

Employer identification number

**RURAL DEVELOPMENT INSTITUTE****91-1158970**

**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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2018****Open to Public  
Inspection****Name of the organization**

RURAL DEVELOPMENT INSTITUTE

**Employer identification number**

91-1158970

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	Yes	No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	Yes	No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area

Protection of natural habitat ☐ Preservation of a certified historic structure

Preservation of open space

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.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

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? ..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? ..... ☐ Yes ☐ No

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.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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.

b 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 on 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 on Form 990, Part VIII, line 1 ..... ▶ \$ .....

b Assets included in Form 990, Part X ..... ▶ \$ .....

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

Schedule D (Form 990) 2018

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 ☐ %  
 c Temporarily restricted endowment ☐ %

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

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

- (i) unrelated organizations  
 (ii) related organizations

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

b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		79,209.	42,084.	37,125.
d Equipment		285,393.	197,632.	87,761.
e Other		143,274.	91,560.	51,714.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				176,600.

Schedule D (Form 990) 2018

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) INDIA GRATUITY LIABILITY	49,734.	
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	49,734.	

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

Schedule D (Form 990) 2018

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	12,661,666.
<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>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	84,919.
<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>	84,919.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	12,576,747.
<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>	12,576,747.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	13,316,481.
<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>	84,919.
<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>	84,919.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	13,231,562.
<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>	13,231,562.

Part XIII	Supplemental Information.
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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.

[illegible]

**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.

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

OMB No. 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

Employer identification number

RURAL DEVELOPMENT INSTITUTE

91-1158970

**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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
EAST ASIA AND THE PACIFIC	3	33	PROGRAM SERVICES	PRO POOR LAND RIGHTS PROGRAM	2,640,893.
SOUTH ASIA	4	1	PROGRAM SERVICES	PRO POOR LAND RIGHTS PROGRAM	1,670,321.
SUB-SAHARAN AFRICA	2	6	PROGRAM SERVICES	PRO POOR LAND RIGHTS PROGRAM	1,463,908.
<b>3 a Subtotal</b> .....	9	40			5,775,122.
<b>b Total from continuation sheets to Part I</b> .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	9	40			5,775,122.

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

Schedule F (Form 990) 2018

**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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, PROGRAM	PRO POOR LAND RIGHTS	321,241.	WIRE TRANSFER	0.		
			SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, PROGRAM	PRO POOR LAND RIGHTS	235,565.	WIRE TRANSFER	0.		
			SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, PROGRAM	PRO POOR LAND RIGHTS	75,692.	WIRE TRANSFER	0.		
			SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, PROGRAM	PRO POOR LAND RIGHTS	138,450.	WIRE TRANSFER	0.		
			SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, PROGRAM	PRO POOR LAND RIGHTS	201,328.	WIRE TRANSFER	0.		

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 5

3 Enter total number of other organizations or entities 0

Schedule F (Form 990) 2018



**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 separately 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; don't 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* ..... ☐ Yes ☒ No

Schedule F (Form 990) 2018

**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. See instructions.

**PART I, LINE 2:**

GRANTEES PROVIDE MONTHLY REPORTING SHOWING HOW FUNDS WERE SPENT. THESE  
ARE REVIEWED IN BOTH LANDESA'S COUNTRY OFFICES AND IN THE U.S.

**PART I, LINE 3:**

ACCRUAL BASIS OF ACCOUNTING.



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		SEED THE CHANGE DINNE (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts .....	177,900.			177,900.
	2 Less: Contributions .....	165,590.			165,590.
	3 Gross income (line 1 minus line 2) .....	12,310.			12,310.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....	8,000.			8,000.
	7 Food and beverages .....	26,879.			26,879.
	8 Entertainment .....	875.			875.
	9 Other direct expenses .....	41,254.			41,254.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				77,008.
11 Net income summary. Subtract line 10 from line 3, column (d) .....				-64,698.	

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

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

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

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

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

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

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

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

Name ► .....

Address ► .....

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

Name ► .....

Address ► .....

**16** Gaming manager information:

Name ► .....

Gaming manager compensation ► \$ .....

Description of services provided ► .....

Director/officer

Employee

Independent contractor

**17** Mandatory distributions:

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

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

<b>Part IV</b>	<b>Supplemental Information</b> (continued)
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[illegible]

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**RURAL DEVELOPMENT INSTITUTE**

Employer identification number

**91-1158970**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes No

<b>1b</b>		
<b>2</b>	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) 2018

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TIM HANSTAD DIRECTOR	(i) 166,743.	0.	0.	5,140.	24,263.	196,146.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(2) CHRIS JOCHNICK PRESIDENT & CEO	(i) 237,831.	0.	0.	7,232.	20,575.	265,638.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(3) LI PING INTERIM CHINA PROGRAM DIRECTOR	(i) 158,065.	0.	0.	4,776.	7,398.	170,239.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(4) ROBERT MITCHELL ASIA REGION SR. DIRECTOR	(i) 157,032.	0.	0.	4,955.	20,578.	182,565.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(5) JENNIFER ABRAHAMSON CHIEF OF ADVOCACY & COMMUNICATIONS	(i) 156,924.	0.	0.	4,800.	7,696.	169,420.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(6) MARK RUFFO CHIEF DEVELOPMENT OFFICER	(i) 150,203.	0.	0.	4,538.	6,772.	161,513.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(7) DIANA FLETSCHNER SR. DIRECTOR, RESEARCH, EVALUATION &	(i) 147,216.	0.	0.	4,680.	10,844.	162,740.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(8) LISA ELLIS FORMER CHIEF OPERATING OFFICER	(i) 170,292.	0.	0.	5,128.	7,398.	182,818.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(9) DAVID ABRAHAMSON FORMER DIRECTOR OF PROGRAM OPERATION	(i) 186,671.	0.	0.	4,613.	21,956.	213,240.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(10) HIRUT GIRMA FORMER ATTORNEY & SR. LAND POLICY AD	(i) 139,281.	0.	0.	3,268.	7,566.	150,115.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(11) KATIA ARAUJO FORMER DIRECTOR OF ADVOCACY, WOMENS	(i) 122,159.	0.	0.	3,744.	11,103.	137,006.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(12) MARTINE WIEGEL FORMER DIRECTOR OF COMPLIANCE	(i) 105,720.	0.	0.	3,300.	7,696.	116,716.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
Schedule J (Form 990) 2018							41

**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 4A:

KATIA ARAUJO - \$4,800

LISA ELLIS - \$59,627

HIRUT GIRMA - \$26,796

MARTINE WIEGEL - \$27,500

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

RURAL DEVELOPMENT INSTITUTE

Employer identification number  
91-1158970

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WOMEN AND MEN TO PROVIDE OPPORTUNITY AND PROMOTE SOCIAL JUSTICE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

TO HELP STAKEHOLDERS - INCLUDING GOVERNMENTS, INVESTORS, AND

COMMUNITIES - INVOLVED IN LARGE-SCALE LAND INVESTMENTS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

RESOLVING PERSISTENT DEVELOPMENT CHALLENGES. THIS INCLUDES

INCORPORATING LAND RIGHTS WITHIN THE TARGETS AND INDICATORS OF THE

UNITED NATIONS' SUSTAINABLE DEVELOPMENT GOALS. TO HELP NURTURE THE

COMING GENERATIONS OF LAND RIGHTS ADVOCATES, LANDESA INVESTS IN

INTERNSHIP AND FELLOWSHIPS WITH UNDERGRADUATE AND GRADUATE STUDENTS

THROUGH OUR FOUNDATIONS IN LAND TENURE PROGRAM.

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

ALTHOUGH WOMEN MAKE UP AN ESTIMATED 43 PERCENT OF THE AGRICULTURAL

WORKFORCE IN DEVELOPING COUNTRIES, IN MANY PARTS OF THE WORLD THEY ARE

DENIED EQUAL RIGHTS TO ACCESS, USE, INHERIT, CONTROL, AND OWN LAND.

THIS LEAVES THEM VULNERABLE TO DISPLACEMENT AND EXPLOITATION, AND

HAMPERS THEIR ABILITY TO LIFT THEMSELVES AND THEIR FAMILIES OUT OF

POVERTY. AS ONE OF THE PILLARS OF ITS STRATEGY, LANDESA INTEGRATES A

GENDER LENS ACROSS ITS PROGRAMS. THE LANDESA CENTER FOR WOMEN'S LAND

RIGHTS CHAMPIONS POLICY REFORM AND INNOVATIVE PROGRAMS TO STRENGTHEN

THE RIGHTS OF WOMEN TO OWN AND INHERIT LAND, AND IS BUILDING A NETWORK

OF WOMEN'S LAND RIGHTS PROFESSIONALS TO COLLABORATE AND SHARE BEST

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

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization

RURAL DEVELOPMENT INSTITUTE

Employer identification number

91-1158970

PRACTICES. WITH SECURE RIGHTS TO LAND, WOMEN HAVE ACCESS TO A  
PRODUCTIVE RESOURCE TO HELP THEMSELVES, THEIR FAMILIES, AND THEIR  
COMMUNITIES THRIVE.

EXPENSES \$ 615,915. INCLUDING GRANTS OF \$ 0. REVENUE \$ 263,385.

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

INDIA, CHINA, TANZANIA, BURMA,  
LIBERIA

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

AFTER THE FINAL DRAFT OF THE FORM 990 IS PREPARED, IT IS REVIEWED BY  
MANAGEMENT FOR ACCURACY AND COMPLETENESS, AND DISTRIBUTED TO ALL MEMBERS OF  
THE BOARD OF DIRECTORS FOR REVIEW.

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

EMPLOYEES SIGN A CONFLICT OF INTEREST STATEMENT AT TIME OF EMPLOYMENT; THE  
BOARD ANSWERS AN ANNUAL QUESTIONNAIRE. WHETHER OR NOT A CONFLICT EXISTS  
IS, BETWEEN REVIEWS, SELF-DETERMINED. IF THERE IS A POTENTIAL CONFLICT,  
THE BOARD MEMBER SPEAKS WITH MANAGEMENT AND THE EXECUTIVE COMMITTEE; THE  
EMPLOYEE MEETS WITH MANAGEMENT FOR DETERMINATION AND A COURSE OF ACTION.  
ANY RESTRICTION WOULD BE BASED ON THE CONFLICT.

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

THE PROCESS USED FOR SETTING THE COMPENSATION OF THE CEO IS THE SAME AS FOR  
ALL OTHER STAFF, INCLUDING PERFORMANCE APPRAISALS, COST OF LIVING  
INFORMATION, AND SALARY DATA FROM OTHER NONPROFIT ORGANIZATIONS. THE  
EXECUTIVE COMMITTEE APPROVES THE CEO'S COMPENSATION.

Name of the organization

RURAL DEVELOPMENT INSTITUTE

Employer identification number

91-1158970

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

AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEB SITE.  
GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY WOULD BE PROVIDED  
UPON REQUEST.

## FORM 990, PART IX, LINE 11G, OTHER FEES:

## CONSULTING AND PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	11,045.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	4,957.
TOTAL EXPENSES	16,002.

## NGO PROGRAM CONSULTANT:

PROGRAM SERVICE EXPENSES	1,853,156.
MANAGEMENT AND GENERAL EXPENSES	10,354.
FUNDRAISING EXPENSES	5,419.
TOTAL EXPENSES	1,868,929.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,884,931.







Part V

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

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

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

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) LANDESA CONSULTING PRIVATE LIMITED	R	159,977. CASH	
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

**PART I, IDENTIFICATION OF DISREGARDED ENTITIES:****NAME AND ADDRESS OF DISREGARDED ENTITY:**

LANDESA (BEIJING) AGRICULTURE CONSULTING CO LTD

APARTMENT 7-2-31, QIJIAYUAN DIPLOMATIC RESIDENCE COMPOUND, NO.9 JIANWAIDAJI  
BEIJING, CHAOYANG DISTRICT, CHINA

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2018**For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019.▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

<b>A</b> Check box if address changed	<b>Print or Type</b>	Name of organization (Check box if name changed and see instructions.)	<b>D</b> Employer identification number (Employees' trust, see instructions.)
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) ( ) 408(e) 220(e) 408A 530(a) 529(a)		<b>RURAL DEVELOPMENT INSTITUTE</b>	<b>91-1158970</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>1424 FOURTH AVE, SUITE 300</b>		<b>E</b> Unrelated business activity code (See instructions.)	
City or town, state or province, country, and ZIP or foreign postal code <b>SEATTLE, WA 98101</b>			<b>900099</b>
<b>C</b> Book value of all assets at end of year <b>7,638,516.</b>		<b>F</b> Group exemption number (See instructions.) ▶	
		<b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation 501(c) trust 401(a) trust Other trust	

**H** Enter the number of the organization's unrelated trades or businesses. ▶ 1 Describe the only (or first) unrelated trade or business here ▶ **DISALLOWED FRINGE BENEFITS**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ..... ▶ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **STEVE VITALICH** Telephone number ▶ **(206) 528-5880**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b>	<b>0.</b>	

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
(Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>	
<b>15</b> Salaries and wages		<b>15</b>	
<b>16</b> Repairs and maintenance		<b>16</b>	
<b>17</b> Bad debts		<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)		<b>18</b>	
<b>19</b> Taxes and licenses		<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>		
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>	
<b>23</b> Depletion		<b>23</b>	
<b>24</b> Contributions to deferred compensation plans		<b>24</b>	
<b>25</b> Employee benefit programs		<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>	
<b>28</b> Other deductions (attach schedule)		<b>28</b>	
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>	<b>0.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>	<b>0.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		<b>31</b>	
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30		<b>32</b>	<b>0.</b>

**Part III Total Unrelated Business Taxable Income**

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

**Part IV Tax Computation**

39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	0.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: Tax rate schedule or Schedule D (Form 1041)	40	
41	<b>Proxy tax.</b> See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	<b>Tax on Noncompliant Facility Income.</b> See instructions	43	
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

**Part V Tax and Payments**

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	<b>Total credits.</b> Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	Other taxes. Check if from: Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	9,439.
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: Form 2439 _____ Form 4136 _____ Other _____ Total ▶	50g	
51	<b>Total payments.</b> Add lines 50a through 50g	51	9,439.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶	52	
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed ▶	53	
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid ▶	54	9,439.
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> ▶ <b>Refunded</b> ▶	55	9,439.

**Part VI Statements Regarding Certain Activities and Other Information** (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶ <b>SEE STATEMENT 1</b>	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

**Sign Here**

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

Signature of officer 

Date 3/5/2020

Title CONTROLLER

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
RAY HOLMDAHL	RAY HOLMDAHL	03/07/20		P00120599
Firm's name ▶ BDO USA, LLP	Firm's EIN ▶			13-5381590
Firm's address ▶ 601 UNION ST, STE 2300 SEATTLE, WA 98101-2345	Phone no. (206) 382-7777			

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **► N/A**

<b>1</b> Inventory at beginning of year .....	<b>1</b>		<b>6</b> Inventory at end of year .....	<b>6</b>	
<b>2</b> Purchases .....	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract line 6		
<b>3</b> Cost of labor .....	<b>3</b>		from line 5. Enter here and in Part I,		
<b>4a</b> Additional section 263A costs			line 2 .....	<b>7</b>	
(attach schedule) .....	<b>4a</b>		<b>8</b> Do the rules of section 263A (with respect to		
<b>b</b> Other costs (attach schedule) .....	<b>4b</b>		property produced or acquired for resale) apply to		
<b>5</b> <b>Total.</b> Add lines 1 through 4b .....	<b>5</b>		the organization? .....		
					Yes No

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1.** Description of property

(1)
(2)
(3)
(4)

**2.** Rent received or accrued

<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total <b>0.</b>	Total <b>0.</b>	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **►****(b) Total deductions.**Enter here and on page 1, Part I, line 6, column (B) **►****0.****0.****Schedule E - Unrelated Debt-Financed Income** (see instructions)

<b>1.</b> Description of debt-financed property		<b>2.</b> Gross income from or allocable to debt-financed property	<b>3.</b> Deductions directly connected with or allocable to debt-financed property	
			<b>(a)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
<b>4.</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5.</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6.</b> Column 4 divided by column 5	<b>7.</b> Gross income reportable (column 2 x column 6)	<b>8.</b> Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> .....			Enter here and on page 1, Part I, line 7, column (A). <b>0.</b>	Enter here and on page 1, Part I, line 7, column (B). <b>0.</b>
<b>Total dividends-received deductions</b> included in column 8 .....			<b>0.</b>	<b>0.</b>

Form 990-T (2018)

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**  
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**  
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
<b>Totals</b>		0.	0.			0.

**Schedule J - Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))		0.	0.			0.

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> ▶	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b> ▶	Enter here and on page 1, Part I, line 11, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 11, col. (B). <b>0.</b>				Enter here and on page 1, Part II, line 27. <b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 ▶			<b>0.</b>

Form **990-T** (2018)

FORM 990-T

NAME OF FOREIGN COUNTRY IN WHICH  
ORGANIZATION HAS FINANCIAL INTEREST

STATEMENT 1

NAME OF COUNTRY

INDIA  
CHINA  
TANZANIA  
BURMA  
LIBERIA

Name of person filing this return

Filer's identifying number

**RURAL DEVELOPMENT INSTITUTE**

**91-1158970**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

**1424 FOURTH AVE, SUITE 300**

City or town, state, and ZIP code

**SEATTLE, WA 98101**

Filer's tax year beginning **JUL 1**, 20**18**, and ending **JUN 30**, 20**19**

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here ☒ FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership  
FB of a U.S. person FB of a CFC FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

**1a** Name and address of FDE or FB

**RDI INDIA TRUST  
1820, 6TH CROSS, JUDICIAL LAYOUT  
YELAHANKA, BANGALORE  
INDIA 560065**

**b(1)** U.S. identifying number, if any

**b(2)** Reference ID number (see instructions)

**LANDESA123**

**c** For FDE, country(ies) under whose laws organized and entity type under local tax law

**INDIA OPERATING BUSINESS**

**d** Date(s) of organization

**05 13 08**

**e** Effective date as FDE

**05/13/08**

**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

**g** Country in which principal business activity is conducted

**INDIA**

**h** Principal business activity

**LAND RIGHTS**

**i** Functional currency

**INDIA, RUPEE**

**2** Provide the following information for the FDE's or FB's accounting period stated above.

**a** Name, address, and identifying number of branch office or agent (if any) in the United States

**RURAL DEVELOPMENT INSTITUTE  
1424 FOURTH AVE, STE 300  
SEATTLE, WA 98101  
91-1158970**

**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

**SUBHASIS MAHAPATRA  
A-21, 3RD FLOOR, AUROBINDO MARG  
NEW DELHI  
INDIA 110016**

**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

**a** Name and address

**b** Annual accounting period covered by the return (see instructions)

**c(1)** U.S. identifying number, if any

**c(2)** Reference ID number (see instructions)

**d** Country under whose laws organized

**e** Functional currency

**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

**a** Name and address

**b** Country under whose laws organized

**c** U.S. identifying number, if any

**d** Functional currency

**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

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Page 2

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box \_\_\_\_\_

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances) .....	1 3,650.	52.
2	Cost of goods sold .....	2	
3	Gross profit (subtract line 2 from line 1) .....	3 3,650.	52.
4	Dividends .....	4	
5	Interest .....	5	
6	Gross rents, royalties, and license fees .....	6	
7	Gross income from performance of services .....	7	
8	Foreign currency gain (loss) .....	8	
9	Other income .....	9	
10	Total income (add lines 3 through 9) .....	10 3,650.	52.
11	Total deductions (exclude income tax expense) .....	11 875,029.	12,465.
12	Income tax expense .....	12	
13	Other adjustments .....	13	
14	Net income (loss) per books .....	14 -871,379.	-12,413.

**Schedule C-1 Section 987 Gain or Loss Information**

		(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB .....	1	
2	Section 987 gain (loss) recognized by recipient .....	2	
3	Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement) .....	3	
4	Were all remittances from the FDE or FB treated as made to the direct owner? .....		Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting .....		

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>Assets</b>			
1	Cash and other current assets .....	1 11,110.	3,387.
2	Other assets .....	2	
3	Total assets .....	3 11,110.	3,387.
<b>Liabilities and Owner's Equity</b>			
4	Liabilities .....	4 65,936.	49,734.
5	Owner's equity .....	5 -54,826.	-46,347.
6	Total liabilities and owner's equity .....	6 11,110.	3,387.

**Schedule G Other Information**

		Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust? .....		X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership? .....		X
3	Answer the following question only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election? .....		
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....		X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? .....		X

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**Schedule G** Other Information (continued)

	Yes	No
<b>6a</b> During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 6b and 6c .....		X
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>7a</b> During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c .....		X
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>8</b> Is the FDE or FB a qualified business unit as defined in section 989(a)? .....	X	
<b>9</b> Answer the following question only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch? .....		
<b>10a</b> Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation: If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? .....		X
<b>b</b> If "Yes," enter the amount of the dual consolidated loss ..... ► \$ (.....)		
<b>11a</b> If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c .....		X
<b>b</b> Enter the amount of the dual consolidated loss for the combined separate unit ..... ► \$ (.....)		
<b>c</b> Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ..... ► \$ .....		
<b>12a</b> Was any portion of the dual consolidated loss in line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13 .....		X
<b>b</b> Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d .....		
<b>c</b> If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a .....		
<b>d</b> If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e .....		
<b>e</b> Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ..... ► \$ ..... See Instructions.		
<b>13a</b> During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years? .....		X
<b>b</b> If "Yes," enter the total amount of recapture ..... ► \$ ..... See Instructions.		

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Form 8858 (Rev. 12-2018)

Page **4****Schedule H** **Current Earnings and Profits or Taxable Income** (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

<b>1</b>	Current year net income (loss) per foreign books of account .....	<b>1</b>	-871,379.
<b>2</b>	Total net additions .....	<b>2</b>	
<b>3</b>	Total net subtractions .....	<b>3</b>	
<b>4</b>	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3) .....	<b>4</b>	-871,379.
<b>5</b>	DASTM gain (loss) (if applicable) .....	<b>5</b>	
<b>6</b>	Combine lines 4 and 5 .....	<b>6</b>	-871,379.
<b>7</b>	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) .....	<b>7</b>	-12,413.
<b>8</b>	Enter exchange rate used for line 7  70.200000		

**Schedule I** **Transferred Loss Amount** (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
<b>1</b> Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2 .....		X
<b>2</b> Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3 .....		X
<b>3</b> Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4 .....		
<b>4</b> Enter the transferred loss amount included in gross income as required under section 91. See instructions .....	<b>4</b>	

**Schedule J** **Income Taxes Paid or Accrued** (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
<b>Totals</b>							

Form **8858** (Rev. 12-2018)

**Information Return of U.S. Persons With Respect to Foreign  
Disregarded Entities (FDEs) and Foreign Branches (FBs)**  
▶ Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.  
Information furnished for the FDE's or FB's annual accounting period (see instructions)

OMB No. 1545-1910

Attachment  
Sequence No. **140**

beginning **JUL 1**, 20**18**, and ending **JUN 30**, 20**19**

Name of person filing this return

Filer's identifying number

**RURAL DEVELOPMENT INSTITUTE**

**91-1158970**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

**1424 FOURTH AVE, SUITE 300**

City or town, state, and ZIP code

**SEATTLE, WA 98101**

Filer's tax year beginning **JUL 1**, 20**18**, and ending **JUN 30**, 20**19**

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in  
U.S. dollars unless otherwise indicated.

Check here ☒ FDE of a U.S. person ☐ FDE of a controlled foreign corporation (CFC) ☐ FDE of a controlled foreign partnership  
☐ FB of a U.S. person ☐ FB of a CFC ☐ FB of a controlled foreign partnership

Check here ☐ Initial 8858 ☐ Final 8858

**1a** Name and address of FDE or FB

**LANDESA BEIJING AGRICULTURE CONSULT  
APT. 7-2-31, NO. 9 JIANWAIDAJIE  
CHAOYANG DIS BEIJING  
CHINA 100022**

**b(1)** U.S. identifying number, if any

**b(2)** Reference ID number (see instructions)

**LANDESA456**

**c** For FDE, country(ies) under whose laws organized and entity type under local tax law

**CHINA LIMITED LIABILITY C**

**d** Date(s) of organization

**01 28 14**

**e** Effective date as FDE

**01/28/14**

**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

**g** Country in which principal business activity is conducted

**CHINA**

**h** Principal business activity

**LAND RIGHTS**

**i** Functional currency

**CHINA, YUAN**

**2** Provide the following information for the FDE's or FB's accounting period stated above.

**a** Name, address, and identifying number of branch office or agent (if any) in the United States

**RURAL DEVELOPMENT INSTITUTE  
1424 FOURTH AVE, STE 300  
SEATTLE, WA 98101  
91-1158970**

**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

**CAO QINGE  
APT. 7-2-31, NO. 9 JIANWAIDAJIE  
BEIJING  
CHINA 100600**

**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

**a** Name and address

**b** Annual accounting period covered by the return (see instructions)

**c(1)** U.S. identifying number, if any

**c(2)** Reference ID number (see instructions)

**d** Country under whose laws organized

**e** Functional currency

**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

**a** Name and address

**b** Country under whose laws organized

**c** U.S. identifying number, if any

**d** Functional currency

**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

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Page 2

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	150.	22.
2	Cost of goods sold		
3	Gross profit (subtract line 2 from line 1)	150.	22.
4	Dividends		
5	Interest		
6	Gross rents, royalties, and license fees		
7	Gross income from performance of services		
8	Foreign currency gain (loss)		
9	Other income		
10	Total income (add lines 3 through 9)	150.	22.
11	Total deductions (exclude income tax expense)	144,165.	21,095.
12	Income tax expense		
13	Other adjustments		
14	Net income (loss) per books	-144,015.	-21,073.

**Schedule C-1 Section 987 Gain or Loss Information**

**Note:** See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	
2	Section 987 gain (loss) recognized by recipient	
3	Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement)	
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash and other current assets	26,635.	126.
2	Other assets		
3	Total assets	26,635.	126.
Liabilities and Owner's Equity			
4	Liabilities	5,690.	0.
5	Owner's equity	20,945.	126.
6	Total liabilities and owner's equity	26,635.	126.

**Schedule G Other Information**

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer the following question only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

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Page **3****Schedule G** Other Information (continued)

	Yes	No
<b>6a</b> During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 6b and 6c .....		<b>X</b>
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>7a</b> During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c .....		<b>X</b>
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>8</b> Is the FDE or FB a qualified business unit as defined in section 989(a)? .....	<b>X</b>	
<b>9</b> Answer the following question only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch? .....		
<b>10a</b> Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation: If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? .....		<b>X</b>
<b>b</b> If "Yes," enter the amount of the dual consolidated loss ..... ► \$ (.....)		
<b>11a</b> If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c .....		<b>X</b>
<b>b</b> Enter the amount of the dual consolidated loss for the combined separate unit ..... ► \$ (.....)		
<b>c</b> Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ..... ► \$ .....		
<b>12a</b> Was any portion of the dual consolidated loss in line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13 .....		<b>X</b>
<b>b</b> Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d .....		
<b>c</b> If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a .....		
<b>d</b> If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e .....		
<b>e</b> Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ..... ► \$ ..... See Instructions.		
<b>13a</b> During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years? .....		<b>X</b>
<b>b</b> If "Yes," enter the total amount of recapture ..... ► \$ ..... See Instructions.		

Form **8858** (Rev. 12-2018)

Form 8858 (Rev. 12-2018)

Page **4****Schedule H** Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

<b>1</b>	Current year net income (loss) per foreign books of account .....	<b>1</b>	-144,015.
<b>2</b>	Total net additions .....	<b>2</b>	
<b>3</b>	Total net subtractions .....	<b>3</b>	
<b>4</b>	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3) .....	<b>4</b>	-144,015.
<b>5</b>	DASTM gain (loss) (if applicable) .....	<b>5</b>	
<b>6</b>	Combine lines 4 and 5 .....	<b>6</b>	-144,015.
<b>7</b>	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) .....	<b>7</b>	-21,073.
<b>8</b>	Enter exchange rate used for line 7  6.834000		

**Schedule I** Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
<b>1</b> Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2 .....		X
<b>2</b> Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3 .....		X
<b>3</b> Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4 .....		
<b>4</b> Enter the transferred loss amount included in gross income as required under section 91. See instructions .....	<b>4</b>	

**Schedule J** Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
<b>Totals</b>							

Form **8858** (Rev. 12-2018)

**Information Return of U.S. Persons With Respect to Foreign  
Disregarded Entities (FDEs) and Foreign Branches (FBs)**  
▶ Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.  
Information furnished for the FDE's or FB's annual accounting period (see instructions)  
beginning **JUL 1**, 20**18**, and ending **JUN 30**, 20**19**

OMB No. 1545-1910

Attachment  
Sequence No. **140**

Name of person filing this return

Filer's identifying number

**RURAL DEVELOPMENT INSTITUTE**

**91-1158970**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

**1424 FOURTH AVE, SUITE 300**

City or town, state, and ZIP code

**SEATTLE, WA 98101**

Filer's tax year beginning **JUL 1**, 20**18**, and ending **JUN 30**, 20**19**

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in  
U.S. dollars unless otherwise indicated.

Check here ☒ FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership  
FB of a U.S. person FB of a CFC FB of a controlled foreign partnership

Check here ☒ Initial 8858 Final 8858

**1a** Name and address of FDE or FB

**LANDESA CONSULTING PRIVATE LIMITED  
A-21, 3RD FLOOR, AUROBINDO MARG  
NEW DELHI  
INDIA 110016**

**b(1)** U.S. identifying number, if any

**b(2)** Reference ID number (see instructions)

**LANDESA234**

**c** For FDE, country(ies) under whose laws organized and entity type under local tax law

**INDIA LIMITED LIABILITY C**

**d** Date(s) of organization

**06 07 18**

**e** Effective date as FDE

**06/07/18**

**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

**g** Country in which principal business activity is conducted

**INDIA**

**h** Principal business activity

**LAND RIGHTS**

**i** Functional currency

**INDIA, RUPEE**

**2** Provide the following information for the FDE's or FB's accounting period stated above.

**a** Name, address, and identifying number of branch office or agent (if any) in the United States

**RURAL DEVELOPMENT INSTITUTE  
1424 FOURTH AVE, STE 300  
SEATTLE, WA 98101  
91-1158970**

**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

**SUBHASIS MAHAPATRA  
A-21, 3RD FLOOR, AUROBINDO MARG  
NEW DELHI  
INDIA 110016**

**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

**a** Name and address

**b** Annual accounting period covered by the return (see instructions)

**c(1)** U.S. identifying number, if any

**c(2)** Reference ID number (see instructions)

**d** Country under whose laws organized

**e** Functional currency

**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

**a** Name and address

**b** Country under whose laws organized

**c** U.S. identifying number, if any

**d** Functional currency

**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

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Page 2

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	
9 Other income	9	
10 Total income (add lines 3 through 9)	10	
11 Total deductions (exclude income tax expense)	11	9,493,815.
12 Income tax expense	12	136,938.
13 Other adjustments	13	
14 Net income (loss) per books	14	-9,493,815.

**Schedule C-1 Section 987 Gain or Loss Information**

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.		
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1	0.	13,915.
2 Other assets	2		
3 Total assets	3		13,915.
Liabilities and Owner's Equity			
4 Liabilities	4		
5 Owner's equity	5	0.	13,915.
6 Total liabilities and owner's equity	6		13,915.

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		X
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

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Page 3


**Schedule G** Other Information (continued)

	Yes	No
<b>6a</b> During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 6b and 6c .....		X
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>7a</b> During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c .....		X
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>8</b> Is the FDE or FB a qualified business unit as defined in section 989(a)? .....	X	
<b>9</b> Answer the following question only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch? .....		
<b>10a</b> Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation: If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? .....		X
<b>b</b> If "Yes," enter the amount of the dual consolidated loss ..... ▶ \$ (.....)		
<b>11a</b> If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c .....		X
<b>b</b> Enter the amount of the dual consolidated loss for the combined separate unit ..... ▶ \$ (.....)		
<b>c</b> Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ..... ▶ \$ .....		
<b>12a</b> Was any portion of the dual consolidated loss in line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13 .....		X
<b>b</b> Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d .....		
<b>c</b> If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a .....		
<b>d</b> If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e .....		
<b>e</b> Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ..... ▶ \$ ..... See Instructions.		
<b>13a</b> During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years? .....		X
<b>b</b> If "Yes," enter the total amount of recapture ..... ▶ \$ ..... See Instructions.		

Form 8858 (Rev. 12-2018)

Form 8858 (Rev. 12-2018)

Page **4****Schedule H** Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

<b>1</b>	Current year net income (loss) per foreign books of account .....	<b>1</b>	-9,493,815.
<b>2</b>	Total net additions .....	<b>2</b>	
<b>3</b>	Total net subtractions .....	<b>3</b>	
<b>4</b>	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3) .....	<b>4</b>	-9,493,815.
<b>5</b>	DASTM gain (loss) (if applicable) .....	<b>5</b>	
<b>6</b>	Combine lines 4 and 5 .....	<b>6</b>	-9,493,815.
<b>7</b>	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) .....	<b>7</b>	-136,938.
<b>8</b>	Enter exchange rate used for line 7  69.329300		

**Schedule I** Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
<b>1</b> Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2 .....		X
<b>2</b> Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3 .....		X
<b>3</b> Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4 .....		
<b>4</b> Enter the transferred loss amount included in gross income as required under section 91. See instructions .....	<b>4</b>	

**Schedule J** Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
<b>Totals</b>							

Form **8858** (Rev. 12-2018)

Name of person filing this return

Filer's identifying number

**RURAL DEVELOPMENT INSTITUTE**

**91-1158970**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

**1424 FOURTH AVE, SUITE 300**

City or town, state, and ZIP code

**SEATTLE, WA 98101**

Filer's tax year beginning **JUL 1**, 20**18**, and ending **JUN 30**, 20**19**

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in  
U.S. dollars unless otherwise indicated.

Check here ☒ FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership  
FB of a U.S. person FB of a CFC FB of a controlled foreign partnership

Check here ☒ Initial 8858 Final 8858

**1a** Name and address of FDE or FB

**LANDESA FND FOR INNOVATIONS IN DEV  
A-21, 3RD FLOOR, AUROBINDO MARG  
NEW DELHI  
INDIA 110016**

**b(1)** U.S. identifying number, if any

**b(2)** Reference ID number (see instructions)

**LANDESA345**

**c** For FDE, country(ies) under whose laws organized and entity type under local tax law

**INDIA LIMITED LIABILITY C**

**d** Date(s) of organization

**08 30 18**

**e** Effective date as FDE

**08/30/18**

**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

**g** Country in which principal business activity is conducted

**INDIA**

**h** Principal business activity

**LAND RIGHTS**

**i** Functional currency

**INDIA, RUPEE**

**2** Provide the following information for the FDE's or FB's accounting period stated above.

**a** Name, address, and identifying number of branch office or agent (if any) in the United States

**RURAL DEVELOPMENT INSTITUTE  
1424 FOURTH AVE, STE 300  
SEATTLE, WA 98101  
91-1158970**

**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

**SUBHASIS MAHAPATRA  
A-21, 3RD FLOOR, AUROBINDO MARG  
NEW DELHI  
INDIA 110016**

**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

**a** Name and address

**b** Annual accounting period covered by the return (see instructions)

**c(1)** U.S. identifying number, if any

**c(2)** Reference ID number (see instructions)

**d** Country under whose laws organized

**e** Functional currency

**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

**a** Name and address

**b** Country under whose laws organized

**c** U.S. identifying number, if any

**d** Functional currency

**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

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Page 2

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1 201,016.	2,896.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3 201,016.	2,896.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	
9	Other income	9	
10	Total income (add lines 3 through 9)	10 201,016.	2,896.
11	Total deductions (exclude income tax expense)	11	
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14 201,016.	2,896.

**Schedule C-1 Section 987 Gain or Loss Information**

		(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1	
2	Section 987 gain (loss) recognized by recipient	2	
3	Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement)	3	
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>Assets</b>			
1	Cash and other current assets	1 0.	2,911.
2	Other assets	2	
3	Total assets	3	2,911.
<b>Liabilities and Owner's Equity</b>			
4	Liabilities	4	
5	Owner's equity	5 0.	2,911.
6	Total liabilities and owner's equity	6	2,911.

**Schedule G Other Information**

		Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?		X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3	Answer the following question only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		X
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Form 8858 (Rev. 12-2018)


Page **3****Schedule G** Other Information (continued)

	Yes	No
<b>6a</b> During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 6b and 6c .....		<b>X</b>
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>7a</b> During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c .....		<b>X</b>
<b>b</b> Enter the total amount of the base erosion payments \$ .....		
<b>c</b> Enter the total amount of the base erosion tax benefit \$ .....		
<b>8</b> Is the FDE or FB a qualified business unit as defined in section 989(a)? .....	<b>X</b>	
<b>9</b> Answer the following question only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch? .....		
<b>10a</b> Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation: If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? .....		<b>X</b>
<b>b</b> If "Yes," enter the amount of the dual consolidated loss ..... ▶ \$ (.....)		
<b>11a</b> If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c .....		<b>X</b>
<b>b</b> Enter the amount of the dual consolidated loss for the combined separate unit ..... ▶ \$ (.....)		
<b>c</b> Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ..... ▶ \$ .....		
<b>12a</b> Was any portion of the dual consolidated loss in line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13 .....		<b>X</b>
<b>b</b> Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d .....		
<b>c</b> If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a .....		
<b>d</b> If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e .....		
<b>e</b> Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ..... ▶ \$ ..... See Instructions.		
<b>13a</b> During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years? .....		<b>X</b>
<b>b</b> If "Yes," enter the total amount of recapture ..... ▶ \$ ..... See Instructions.		

Form **8858** (Rev. 12-2018)

Form 8858 (Rev. 12-2018)

Page **4****Schedule H** Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

<b>1</b>	Current year net income (loss) per foreign books of account .....	<b>1</b>	201,016.
<b>2</b>	Total net additions .....	<b>2</b>	
<b>3</b>	Total net subtractions .....	<b>3</b>	
<b>4</b>	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3) .....	<b>4</b>	201,016.
<b>5</b>	DASTM gain (loss) (if applicable) .....	<b>5</b>	
<b>6</b>	Combine lines 4 and 5 .....	<b>6</b>	201,016.
<b>7</b>	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) .....	<b>7</b>	2,896.
<b>8</b>	Enter exchange rate used for line 7  69.411600		

**Schedule I** Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
<b>1</b> Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2 .....		X
<b>2</b> Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3 .....		X
<b>3</b> Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4 .....		
<b>4</b> Enter the transferred loss amount included in gross income as required under section 91. See instructions .....	<b>4</b>	

**Schedule J** Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
<b>Totals</b>							

Form **8858** (Rev. 12-2018)

**Transactions Between Foreign Disregarded Entity (FDE) or  
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ **Attach to Form 8858.**

▶ **Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.**

Name of person filing Form 8858 <b>RURAL DEVELOPMENT INSTITUTE</b>		Identifying number <b>91-1158970</b>
Name of FDE or FB <b>RDI INDIA TRUST</b>	U.S. identifying number, if any	Reference ID number (see instructions) <b>LANDESA123</b>
Name of tax owner		U.S. identifying number, if any

**Important:** Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Column Headings.** This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings.

<b>Controlled Foreign Partnership</b>	<b>(b) U.S. person filing this return</b>	<b>(c) Any domestic corporation or partnership controlling or controlled by the filer</b>	<b>(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)</b>	<b>(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)</b>	
<b>Controlled Foreign Corporation</b>	<b>(b) U.S. person filing this return</b>	<b>(c) Any domestic corporation or partnership controlled by the filer</b>	<b>(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)</b>	<b>(e) 10% or more U.S. shareholder of any corporation controlling the tax owner</b>	<b>(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner</b>
<input checked="" type="checkbox"/> <b>U.S. Tax Owner</b>	<b>(b) U.S. person filing this return (other than the tax owner of the FDE or FB)</b>	<b>(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)</b>	<b>(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer</b>	<b>(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer</b>	
<b>(a) Transactions of FDE or FB</b>					
<b>1</b> Sales of inventory .....					
<b>2</b> Sales of property rights .....					
<b>3</b> Compensation received for certain services .....					
<b>4</b> Commissions received .....					
<b>5</b> Rents, royalties, and license fees received .....					
<b>6</b> Dividends/Distributions received .....					
<b>7</b> Interest received .....					
<b>8</b> Other .....					
<b>9</b> Add lines 1 through 8 .....					
<b>10</b> Purchases of inventory .....					
<b>11</b> Purchases of tangible property other than inventory .....					
<b>12</b> Purchases of property rights .....					
<b>13</b> Compensation paid for certain services .....					
<b>14</b> Commissions paid .....					
<b>15</b> Rents, royalties, and license fees paid .....					
<b>16</b> Interest paid .....					
<b>17</b> Add lines 10 through 16 .....					
<b>18</b> Amounts borrowed (see instructions) .....					
<b>19</b> Amounts loaned (see instructions) .....					

Transactions Between Foreign Disregarded Entity (FDE) or  
Foreign Branch (FB) and the Filer or Other Related Entities

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

Name of person filing Form 8858

RURAL DEVELOPMENT INSTITUTE

Identifying number

91-1158970

Name of FDE or FB

LANDESA BEIJING AGRICULTURE C

U.S. identifying number, if any

Reference ID number (see instructions)

LANDESA456

Name of tax owner

U.S. identifying number, if any

**Important:** Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Column Headings.** This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings.

Controlled Foreign Partnership	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
Controlled Foreign Corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
(a) Transactions of FDE or FB					
1 Sales of inventory .....					
2 Sales of property rights .....					
3 Compensation received for certain services .....					
4 Commissions received .....					
5 Rents, royalties, and license fees received .....					
6 Dividends/Distributions received .....					
7 Interest received .....					
8 Other .....					
9 Add lines 1 through 8 .....					
10 Purchases of inventory .....					
11 Purchases of tangible property other than inventory .....					
12 Purchases of property rights .....					
13 Compensation paid for certain services .....					
14 Commissions paid .....					
15 Rents, royalties, and license fees paid .....					
16 Interest paid .....					
17 Add lines 10 through 16 .....					
18 Amounts borrowed (see instructions) .....					
19 Amounts loaned (see instructions) .....					

Transactions Between Foreign Disregarded Entity (FDE) or  
Foreign Branch (FB) and the Filer or Other Related Entities

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

Name of person filing Form 8858 <b>RURAL DEVELOPMENT INSTITUTE</b>		Identifying number <b>91-1158970</b>
Name of FDE or FB <b>LANDESA CONSULTING PRIVATE LI</b>	U.S. identifying number, if any	Reference ID number (see instructions) <b>LANDESA234</b>
Name of tax owner		U.S. identifying number, if any

**Important:** Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Column Headings.** This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings.

<b>Controlled Foreign Partnership</b>					
(a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<b>Controlled Foreign Corporation</b>					
(a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> <b>U.S. Tax Owner</b>					
(a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
<b>1</b> Sales of inventory .....					
<b>2</b> Sales of property rights .....					
<b>3</b> Compensation received for certain services .....					
<b>4</b> Commissions received .....					
<b>5</b> Rents, royalties, and license fees received .....					
<b>6</b> Dividends/Distributions received .....					
<b>7</b> Interest received .....					
<b>8</b> Other .....					
<b>9</b> Add lines 1 through 8 .....					
<b>10</b> Purchases of inventory .....					
<b>11</b> Purchases of tangible property other than inventory .....					
<b>12</b> Purchases of property rights .....					
<b>13</b> Compensation paid for certain services .....					
<b>14</b> Commissions paid .....					
<b>15</b> Rents, royalties, and license fees paid .....					
<b>16</b> Interest paid .....					
<b>17</b> Add lines 10 through 16 .....					
<b>18</b> Amounts borrowed (see instructions) .....					
<b>19</b> Amounts loaned (see instructions) .....					

Transactions Between Foreign Disregarded Entity (FDE) or  
Foreign Branch (FB) and the Filer or Other Related Entities

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

Name of person filing Form 8858

RURAL DEVELOPMENT INSTITUTE

Identifying number

91-1158970

Name of FDE or FB

LANDESA FND FOR INNOVATIONS I

U.S. identifying number, if any

Reference ID number (see instructions)

LANDESA345

Name of tax owner

U.S. identifying number, if any

**Important:** Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Column Headings.** This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings.

Controlled Foreign Partnership	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
Controlled Foreign Corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
(a) Transactions of FDE or FB					
1 Sales of inventory .....					
2 Sales of property rights .....					
3 Compensation received for certain services .....					
4 Commissions received .....					
5 Rents, royalties, and license fees received .....					
6 Dividends/Distributions received .....					
7 Interest received .....					
8 Other .....					
9 Add lines 1 through 8 .....					
10 Purchases of inventory .....					
11 Purchases of tangible property other than inventory .....					
12 Purchases of property rights .....					
13 Compensation paid for certain services .....					
14 Commissions paid .....					
15 Rents, royalties, and license fees paid .....					
16 Interest paid .....					
17 Add lines 10 through 16 .....					
18 Amounts borrowed (see instructions) .....					
19 Amounts loaned (see instructions) .....					