

efile Public Visual Render		ObjectID: 202341179349300614 - Submission: 2023-04-27	TIN: 13-4038907
Form 990	Return of Organization Exempt From Income Tax		OMB No. 1545-0047
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)		2021	
Do not enter social security numbers on this form as it may be made public.		Open to Public Inspection	
Go to www.irs.gov/Form990 for instructions and the latest information.			
Department of the Treasury Internal Revenue Service			

A For the 2021 calendar year, or tax year beginning 09-01-2021, and ending 08-31-2022

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization CIEE Inc Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 600 Southborough Drive 104 City or town, state or province, country, and ZIP or foreign postal code South Portland, ME 04106	D Employer identification number 13-4038907 E Telephone number (207) 553-4000 G Gross receipts \$ 151,659,775
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	F Name and address of principal officer: James P Pellow 600 Southborough Drive 104 South Portland, ME 04106	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 ▶
J Website: ▶ www.ciee.org		L Year of formation: 1998 M State of legal domicile: DE
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: The furtherance of international study and student and professional intercultural exchange programs.		
Revenue	2 Check this box ☐		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	269
	6 Total number of volunteers (estimate if necessary)	6	14
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		5,260,692	6,302,727
	9 Program service revenue (Part VIII, line 2g)	32,510,441	97,659,357
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	566,855	466,320
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-133,897	14,996,758
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,204,091	119,425,162
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,101,856	7,959,475
Net Assets or Fund Balances	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	21,509,964	31,986,730
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	33,808,694	61,911,923
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	59,420,514	101,858,128
	19 Revenue less expenses. Subtract line 18 from line 12	-21,216,423	17,567,034
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		96,281,890	92,197,570
	21 Total liabilities (Part X, line 26)	84,642,989	63,097,899
	22 Net assets or fund balances. Subtract line 21 from line 20	11,638,901	29,099,671

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

2023-04-10

Date

Deborah Cronin CFO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date 2023-04-10

Check ☐ if self-employed

PTIN P01289281

Firm's name ▶ Berry Dunn McNeil & Parker LLC

Firm's EIN ▶ 01-0523282

Firm's address ▶ 2211 Congress St

Phone no. (207) 775-2387

Portland, ME 04102

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2021)

Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission:

To help people gain understanding, acquire knowledge, and develop skills for living in a globally interdependent and culturally diverse world by offering the most comprehensive, relevant, and valuable exchange programs available.

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 \$ 87,960,202 including grants of \$ 7,959,475) (Revenue \$ 97,659,357)

For over 70 years, CIEE's mission has been to develop and deliver international programs and support services to help people gain understanding, acquire knowledge, and develop skills for living in a globally interdependent and culturally diverse world. CIEE provides intercultural educational opportunities for approximately 17,000 high school and college students to primarily study abroad each year, and approximately 30,000 participants, primarily high school and college students, the intercultural opportunity to study or work in the United States.

4b

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

87,960,202

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Page **3****Part IV Checklist of Required Schedules**

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

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*

21		No
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Part IV Checklist of Required Schedules (continued)

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

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



13 Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.

13

67

Yes	No
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1a Enter the number reported in box 3 of Form 1099. Enter -0- if not applicable	1a		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	269	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes	
b AR, AS, BE, BC, CI, CH, CS, EZ, DA, DR, FR, GM, GH, HU, IN, EI, IS, IT, JA, JO, KS, LG, MX, MO, NL			
5a If "Yes," enter the name of the foreign country: AR, AS, BE, BC, CI, CH, CS, EZ, DA, DR, FR, GM, GH, HU, IN, EI, IS, IT, JA, JO, KS, LG, MX, MO, NL	5a		No
b See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		

c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	14	
b Enter the number of voting members included in line 1a, above, who are independent	1b	13	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
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		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

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

taxable entity during the year?	16a	No
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **CA , MA , NY**
- 18** Section 6104 requires an organization to make its Form 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:
Deborah Cronin CFO 600 Southborough Drive Suite 104 South Portland, ME 04106 (207) 274-5768

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Laura Brege Chair	3.50 1.50	X		X				0	0	0
(2) Christopher Thomforde Vice Chair	1.75 0.25	X		X				0	0	0
(3) Kathleen Cheek-Milby Director	1.75 0.25	X						0	0	0
(4) Kathryn Dungy Director	1.75 0.25	X						0	0	0
(5) Carolyn Hessler-Radelet Director	1.75 0.25	X						0	0	0
(6) David King Director	1.75 0.25	X						0	0	0
(7) Peter Lighte	1.75	X						0	0	0

Director	0.25									
(8) William Martens III	1.75									
.....		X						0	0	0
Director	0.25									
(9) Lee Pelton	1.75									
.....		X						0	0	0
Director	0.25									
(10) Punam Rogers	1.75									
.....		X						0	0	0
Director	0.25									
(11) Kathleen Sideli	1.75									
.....		X						0	0	0
Director	0.25									
(12) Francis X Taylor	1.75									
.....		X						0	0	0
Director	0.25									
(13) Amb Marcelle Wahba	1.75									
.....		X						0	0	0
Director	0.25									
(14) Kumble Subbaswamy	1.75									
.....		X						0	0	0
Past Director	0.25									
(15) James P Pellow	35.00									
.....		X		X				660,132	0	130,461
President & CEO	5.00									
(16) Deborah E Cronin	35.00									
.....				X				235,649	0	24,661
CFO, Treasurer & Secretary	5.00									
(17) Timothy Propp	35.00									
.....				X				840,114	0	30,747
Past COO	5.00									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Matthew Smith	30.00				X			247,457	0	6,695
Past Executive Vice President	10.00									
(19) Michael Seamus Harreys	40.00					X		255,171	0	31,659
Past Senior Vice President	0.00									
(20) Philip Simon	40.00					X		192,214	0	28,646
Vice President	0.00									
(21) Matthew Redman	40.00					X		188,912	0	47,072
Vice President	0.00									
(22) William Bull	40.00					X		171,524	0	22,513
Vice President	0.00									
(23) Paul Bradford	35.00					X		169,277	0	29,903
Vice President	5.00									

Form **990** (2021)Part VIII **Statement of Revenue**

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

<https://projects.propublica.org/nonprofits/organizations/134038907/202341179349300614/full>

above					
3,857,940					
g Noncash contributions included in lines 1a - 1f:\$		1g			
30,607					
h Total. Add lines 1a-1f		▶		6,302,727	

Program Service Revenue	2a International Study Fe		Business Code				
		611710	97,141,357	97,141,357			
	Membership Fees		611710	518,000	518,000		
	f All other program service revenue.						
9 Total. Add lines 2a-2f.		▶		97,659,357			

3 Investment income (including dividends, interest, and other similar amounts)		▶		157,841			157,841
4 Income from investment of tax-exempt bond proceeds		▶					
5 Royalties		▶					
6a Gross rents	6a	(i) Real	(ii) Personal				
	6b						
	6c						
	d Net rental income or (loss)		▶				
7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
	7b	32,541,067	2,025				
	7c	32,234,613	0				
	d Net gain or (loss)		▶		308,479		308,479

Other Revenue	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a				
	b Less: direct expenses		8b				
	c Net income or (loss) from fundraising events		▶				
	9a Gross income from gaming activities. See Part IV, line 19		9a				
	b Less: direct expenses		9b				
	c Net income or (loss) from gaming activities		▶				
	10a Gross sales of inventory, less returns and allowances		10a				
	b Less: cost of goods sold		10b				
	c Net income or (loss) from sales of inventory		▶				
	Miscellaneous Revenue		Business Code				
11a Forgiveness upon early		900099	14,587,729			14,587,729	
		000000	1,000,035			1,000,035	

b Misc. Income/Loss		300099	1,900,906			1,900,906
c Derivatives Loss	900099	-1,491,906				-1,491,906
d All other revenue						
e Total. Add lines 11a-11d ▶			14,996,758			
12 Total revenue. See instructions ▶			119,425,162	97,659,357	0	15,463,078

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Part IX	Statement of Functional Expenses			
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).				
Check if Schedule O contains a response or note to any line in this Part IX ☐				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	7,959,475	7,959,475		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,175,914	1,264,635	911,279	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	24,006,950	18,501,753	5,505,197	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	607,366	466,456	140,910	
9 Other employee benefits	2,191,670	1,667,105	524,565	
10 Payroll taxes	3,004,830	2,270,576	734,254	
11 Fees for services (non-employees):				
a Management				
b Legal	326,933		326,933	
c Accounting	336,630		336,630	
d Lobbying	19,291	19,291		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	7,222		7,222	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,493,097	685,260	807,837	
12 Advertising and promotion	695,525	615,430	80,095	
13 Office expenses	920,883	829,465	91,418	
14 Information technology	379,667	30,763	348,904	
15 Royalties				
16 Occupancy	4,668,104	4,371,455	296,649	
17 Travel	855,299	729,580	125,719	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	164,114	139,991	24,123	
20 Interest	988,137		988,137	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,176,685	2,994,940	1,181,745	
23 Insurance	665,771	214,236	451,535	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				

Expenses on Schedule O:				
a Site Expenses	44,718,461	44,718,461		
b Other Expenses	1,007,696	324,167	683,529	
c Repairs & Maintenance	305,935	98,446	207,489	
d Bad Debt Expense	182,473	58,717	123,756	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	101,858,128	87,960,202	13,897,926	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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Page **11**Part X **Balance Sheet**Check if Schedule O contains a response or note to any line in this Part IX ☒

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	3,410,020	1	2,680,912
	2 Savings and temporary cash investments	15,242,705	2	36,159,018
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,670,168	4	9,502,332
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	2,013,296	9	4,215,632
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 71,180,847		
	b Less: accumulated depreciation	10b 33,456,003	41,946,450	10c 37,724,844
	11 Investments—publicly traded securities	28,037,367	11	
	12 Investments—other securities. See Part IV, line 11	74,258	12	76,340
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	899,447	14	0
	15 Other assets. See Part IV, line 11	988,179	15	1,838,492
16 Total assets. Add lines 1 through 15 (must equal line 33)	96,281,890	16	92,197,570	
Liabilities	17 Accounts payable and accrued expenses	3,445,652	17	11,548,474
	18 Grants payable		18	
	19 Deferred revenue	10,718,459	19	23,652,953
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	58,257,819	23	0
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	12,221,059	25	27,896,472
	26 Total liabilities. Add lines 17 through 25	84,642,989	26	63,097,899
Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	10,410,559	27	29,099,671
	28 Net assets with donor restrictions	1,228,342	28	0

Net Assets or Fund	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	11,638,901	32	29,099,671
	33	Total liabilities and net assets/fund balances	96,281,890	33	92,197,570

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Part XI **Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	119,425,162
2	Total expenses (must equal Part IX, column (A), line 25)	2	101,858,128
3	Revenue less expenses. Subtract line 2 from line 1	3	17,567,034
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,638,901
5	Net unrealized gains (losses) on investments	5	-110,758
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	4,494
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	29,099,671

Part XII **Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		Yes	No
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		No
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
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.	3b	Yes	

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Additional Data[Return to Form](#)

Software ID:

Software Version:

Form 990, Special Condition Description:

efile Public Visual Render		ObjectID: 202341179349300614 - Submission: 2023-04-27		TIN: 13-4038907	
SCHEDULE A (Form 990) Department of the Treasury Internal Revenue Service		Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			OMB No. 1545-0047
					2021 Open to Public Inspection
Name of the organization CIEE Inc				Employer identification number 13-4038907	

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

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

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10

☒

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f

Enter the number of supported organizations

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		
Total						

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 failed to qualify under the tests listed below, please complete Part III.)	
Section A. Public Support	
Calendar year	

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .	4,211,151	5,652,894	697,608	5,260,692	6,302,727	22,125,072
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	151,258,458	164,602,918	94,102,013	32,510,441	97,659,357	540,133,187
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either						

organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	155,469,609	170,255,812	94,799,621	37,771,133	103,962,084	562,258,259
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	5,260,342	5,486,654	100,000	4,948,799	3,724,706	19,520,501
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.						0
c Add lines 7a and 7b. .	5,260,342	5,486,654	100,000	4,948,799	3,724,706	19,520,501
8 Public support. (Subtract line 7c from line 6.)						542,737,758

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6. . . .	155,469,609	170,255,812	94,799,621	37,771,133	103,962,084	562,258,259
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	882,082	1,658,226	1,101,352	259,936	157,841	4,059,437
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	882,082	1,658,226	1,101,352	259,936	157,841	4,059,437
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on. Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-5,122,489	-2,858,252	1,100,041	-133,897	14,996,758	7,982,161
13 Total support. (Add lines 9, 10c, 11, and 12.)	151,229,202	169,055,786	97,001,014	37,897,172	119,116,683	574,299,857
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ► ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	15	94.500 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	96.420 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f) divided by line 13, column (f))	17	0.710 %
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	0.740 %
19a 33 1/3% support tests-2021. 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-2020. 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 ► ☐		

Schedule A (Form 990) 2021

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Schedule A (Form 990) 2021

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		

c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.			
3c				
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.			
4a				
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.			
4b				
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? 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.			
4c				
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).			
5a				
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?			
5b				
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?			
5c				
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .			
6				
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).			
7				
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).			
8				
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .			
9a				
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .			
9b				
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .			
9c				
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.			
10a				
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).			
10b				

Schedule A (Form 990) 2021

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Schedule A (Form 990) 2021

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Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in 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.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.		
2		

Section C. Type II Supporting Organizations

Yes No

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).

1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
- a ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions)

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.
- b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Schedule A (Form 990) 2021

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Schedule A (Form 990) 2021

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		

1	Total (add lines 1d, 1e, and 1f)	1	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ 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) 2021

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Schedule A (Form 990) 2021

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

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6	Other distributions (describe in Part VI). See instructions	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9	Distributable amount for 2021 from Section C, line 6	9	
10	Line 8 amount divided by Line 9 amount	10	
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required-- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021:		
a	From 2016.		
b	From 2017.		
c	From 2018.		
d	From 2019.		
e	From 2020.		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7:		
	\$		

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a	Applied to underdistributions or prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017. . . .		
b	Excess from 2018. . . .		
c	Excess from 2019. . . .		
d	Excess from 2020. . . .		
e	Excess from 2021. . . .		

Schedule A (Form 990) (2021)

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).

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part III, Line 12, Explanation of Other Income:	Derivatives Gain Loss - 2017 Amount: \$ -5,145,953. 2018 Amount: \$ -3,001,940. 2019 Amount: \$ 1,958,015. 2020 Amount: \$ 18,013. 2021 Amount: \$ -1,491,906. Other Revenue Loss - 2017 Amount: \$ 23,464. 2018 Amount: \$ 143,688. 2019 Amount: \$ -857,974. 2020 Amount: \$ -151,910. 2021 Amount: \$ 1,900,935. Forgiveness upon early debt repayment - 2021 Amount: \$ 14,587,729.

efile Public Visual Render		ObjectID: 202341179349300614 - Submission: 2023-04-27	TIN: 13-4038907
Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.		OMB No. 1545-0047 2021
Name of the organization CIEE Inc			Employer identification number 13-4038907

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- ☐ 501(c)() (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 other 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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Cat. No. 30613X

Schedule B (Form 990) (2021)

Part I

Contributors

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
RESTRICTED		\$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

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Name of organization
CIEE Inc

Employer identification number

13-4038907

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
---------------------------	--	--	----------------------

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

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Page 4

Name of organization CIEE Inc	Employer identification number 13-4038907
----------------------------------	--

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 information once. See instructions.) ► \$

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	
(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	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

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
(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

Schedule B (Form 990) (2021)

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render	ObjectID: 202341179349300614 - Submission: 2023-04-27	TIN: 13-4038907
SCHEDULE C (Form 990) Department of the Treasury Internal Revenue Service	Political Campaign and Lobbying Activities	OMB No. 1545-0047
	For Organizations Exempt From Income Tax Under section 501(c) and section 527	2021
	Open to Public Inspection	
▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.		

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

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

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

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

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

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

Name of the organization CIEE Inc	Employer identification number 13-4038907
--------------------------------------	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions	

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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

Cat. No. 500845

Schedule C (Form 990) 2021

Section 501(h).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

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

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2021

Schedule C (Form 990) 2021

Page 3

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	

f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		19,291
j	Total. Add lines 1c through 1i			19,291
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
Part II-B, Line 1:	Part II-B, Line 1(i) - Total represents fees paid to a consulting group which lobbied the United States Congress on issues relevant to the Organization.

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render

ObjectID: 202341179349300614 - Submission: 2023-04-27

TIN: 13-4038907

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No. 1545-0047

2021Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
► **Attach to Form 990.**
► **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization
CIEE Inc**Employer identification number**
13-4038907**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 an 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 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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Cat. No. 52283D

Schedule D (Form 990) 2021

Schedule D (Form 990) 2021

Page 2

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,039,797		8,039,797
b Buildings		31,093,015	7,496,545	23,596,470
c Leasehold improvements		6,015,450	2,909,959	3,105,491
d Equipment		169,476	149,788	19,688
e Other		25,863,109	22,899,711	2,963,398
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				37,724,844

Schedule D (Form 990) 2021

Schedule D (Form 990) 2021

Page **3****Part VII Investments - Other Securities.**

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	

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Other Liabilities	3,022,574
Due to/from Affiliates	24,873,898
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	27,896,472

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) 2021

Part XIReconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	

Part XIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

Part XIII Supplemental Information

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

Return Reference	Explanation
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Software ID:

Software Version:

efile Public Visual Render

ObjectID: 202341179349300614 - Submission: 2023-04-27

TIN: 13-4038907

SCHEDULE F
(Form 990)

Statement of Activities Outside the United States

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

2021
Open to Public
Inspection

Name of the organization
CIEE Inc

Employer identification number
13-4038907

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

► Attach to Form 990.

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

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?

YesNo

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 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
Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	2	43	Program Services	Study abroad programs for students	2,272,286
East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	8	49	Program Services	Study abroad programs for students	7,412,341
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	14	229	Program Services	Study abroad programs for students	47,303,227
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	2	12	Program Services	Study abroad programs for students	1,355,674
Russia & the Newly Independent States - Armenia, Azerbaijan, Belarus,	2	10	Program Services	Study abroad programs for students	902,965
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	2	10	Program Services	Study abroad programs for students	832,769
South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	0	0	Program Services	Study abroad programs for students	2,687
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	3	18	Program Services	Study abroad programs for students	1,782,403
North America - Canada and Mexico, but not the United States	1	9	Program Services	Study abroad programs for students	657,433
East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,			Investments		-792,336
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium			Investments		2,196,031
Russia & the Newly Independent States - Armenia, Azerbaijan, Belarus,			Investments		43,360
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,			Investments		13,456
Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,			Investments		64,221
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,			Investments		77,056
3a Sub-total	33	371			61,864,352
b Total from continuation sheets to Part I	1	9			2,259,221
c Totals (add lines 3a and 3b)	34	380			64,123,573

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Cat. No. 50082W

Schedule F (Form 990) 2021

Schedule F (Form 990) 2021

Page 2

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)

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 ► _____

3 Enter total number of other organizations or entities ► _____

Page 3

Page 3

[illegible]

Page 4

Page 4

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

☐ Yes ☒ No

Schedule F (Form 990) 2021

Page 5

Schedule F (Form 990) 2021

Page 5

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.

[illegible]**Schedule F (Form 990) 2021**

Additional Data

Software ID:

Software Version:

efile Public Visual Render

ObjectId: 202341179349300614 - Submission: 2023-04-27

TIN: 13-4038907

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service
Name of the organization
CIEE Inc

Grants and Other Assistance to Organizations, Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

Employer identification number
13-4038907

Part I

General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II

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

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

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .

▶

3

Enter total number of other organizations listed in the line 1 table .

▶

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Cat. No. 50055P

Schedule I (Form 990) 2021

Schedule I (Form 990) 2021

Page 2

Part III

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) AC Member Student Grant - Scholarship for college students from a CIEE Academic Consortium member school	1	1,000			
(2) Global Access Initiative (GAIN) Grant - Scholarships awarded to help students overcome major barriers to study abroad, namely costs and curriculum requirements.	301	357,094			
(3) Frederick Douglass Global Fellowship Grant - Scholarships for exceptional students from Minority Serving Institutions based on merit and financial need.	16	95,048			
(4) Frederick Douglass Scholars Grant - Scholarships for semi-finalists of CIEE's Frederick Douglass Global Fellowship Grants	71	105,700			
(5) Gilman Go Global Grant - Scholarship awarded to students with financial need - must show proof of eligible application to the Benjamin A. Gilman International Scholarship funded by DOS.	217	170,194			
(6) Global Access Grant - Scholarships for high school students participating in CIEE's high school summer abroad program.	119	55,880			
(7) IR Discretionary Scholarship - Scholarship awarded to students with financial need.	102	179,842			
(8) Go Abroad Again Grant - Scholarships for CIEE alumni on nonconsecutive terms.	7	7,357			
(9) CIEE Student Grant - Scholarship for expanding access to students who are reluctant to study abroad for financial reasons.	19	11,500			
(10) Global Cities Grant - Scholarship for college students studying in CIEE's Copenhagen, London, or Rome open campus programs.	153	1,129,471			
(11) Kathleen McDermott Health Sciences, Nursing, and Public Health Merit Scholarships - Provided to students with high merit attending programs with a focus in health fields.	1	750			

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Ciee Inc - Full Filing- Nonprofit Explorer - ProPublica

(12) Ping Scholarships for Academic Excellence - Merit based scholarships for college study abroad.	3	4,000			
(13) HSSA Scholarship - Scholarships for high school students participating in CIEE's high school summer abroad program.	13	84,411			
(14) MSI Grant - Scholarship awarded to students from minority serving institutions.	25	17,125			
(15) Open Campus Grant - Scholarship awarded to students who attend CIEE's Open Campus Program.	46	125,800			
(16) Jennifer Ritzmann Tropical and Marine Ecology Scholarships - Scholarship based on merit. Provided to students enrolling in Tropical & Marine Ecology focused programs.	2	3,250			
(17) Study Abroad Grant - Need based scholarships for college study abroad.	92	173,574			
(18) STEM Scholarship - Scholarship for college STEM majors stuyding on any CIEE summer program.	4	2,000			
(19) Global Navigator Scholarship - Merit and financial based scholarships for high school students to learn a second language and develop global competencies by participating in a structured summer abroad program.	1079	4,902,326			
(20) Global Navigator Fellow Award - Scholarship for up to 10 students per school, first come first served, from selected high schools exemplary in world languages and global initiatives, to study on a CIEE High School Summer Abroad program.	8	8,000			
(21) Global Navigator Merit Award - Merit based scholarships for high school students to learn a second language and develop global competencies by participating in a structured summer abroad program.	636	380,705			
(22) Global Navigator Scholarship - Deferral - Global Navigator Scholarships approved for deferral on select college study programs for students who could not use them while in high school.	29	144,448			

Part IV	Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.
Return Reference	Explanation
Part I, Line 2:	The Organization provides the funds to the students or directly applies them to their CIEE fees. Program attendance is subsequently confirmed.

Schedule I (Form 990) 2021

Software ID:
Software Version:

efile Public Visual Render		ObjectID: 202341179349300614 - Submission: 2023-04-27		TIN: 13-4038907	
Schedule J (Form 990)		Compensation Information			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2021 Open to Public Inspection
Name of the organization CIEE Inc				Employer identification number 13-4038907	

Part I Questions Regarding Compensation		Yes	No
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 idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?		2	
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	☒ Compensation survey or study		
☒ Form 990 of other organizations	☒ 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?		4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		4b	Yes
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 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?		5a	No
b Any related organization?		5b	No
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?		6a	No
b Any related organization?		6b	No
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 in lines 5 and 6? If "Yes," describe in Part III		7	Yes
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		8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		9	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.							
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.							
Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.							
(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation			
1 Timothy Propp Past COO	(i)	434,738	250	405,126	14,500	16,247	870,861
	(ii)	0	0	0	0	0	0
2 James P Pellow President & CEO	(i)	624,039	500	35,593	114,500	15,961	790,593
	(ii)	0	0	0	0	0	0
3 Michael Seamus Harreys Past Senior Vice President	(i)	252,915	250	2,006	9,697	21,962	286,830
	(ii)	0	0	0	0	0	0
4 Deborah E Cronin CFO, Treasurer & Secretary	(i)	230,213	250	5,186	8,654	16,007	260,310
	(ii)	0	0	0	0	0	0
5 Matthew Smith Past Executive Vice President	(i)	245,342	250	1,865	6,244	451	254,152
	(ii)	0	0	0	0	0	0

[illegible]

Schedule J (Form 990) 2021

Page 3

Schedule J (Form 990) 2021

Page 3

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.

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 5d, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.	
Return Reference	Explanation
Part I, Line 4b	James P. Pellow, President & CEO, Deborah Cronin, CFO, and Matthew Redman, Vice President, participate in a supplemental non-qualified retirement plan as described in Internal Revenue Code Section 457(f). During calendar year 2021, \$80,167 and \$16,666 was deferred into the plan for Mr. Pellow and Mr. Redman, respectively. No amount was deferred into the plan for Ms. Cronin. Additionally, Timothy Propp, Past COO, received \$398,333 in distributions from his 457(f) plan during 2021.
Part I, Line 7	The organization has a discretionary bonus program that is based on the achievement of a combination of financial and non-financial goals.

Schedule J (Form 990) 2021

Additional Data

Return to Form

Software ID:

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ObjectID: 202341179349300614 - Submission: 2023-04-27

TIN: 13-4038907

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.
►Go to www.irs.gov/Form990 for the latest information.

Name of the organization
CIEE Inc

Employer identification number
13-4038907

Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	2	30,607	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29	0
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?			Yes	No
b If "Yes," describe the arrangement in Part II.			30a	No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?			31	No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?			32a	No
b If "Yes," describe in Part II.				
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
------------------	-------------

Schedule M (Form 990) (2021)

Additional Data

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Software ID:

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efile Public Visual Render

ObjectID: 202341179349300614 - Submission: 2023-04-27

TIN: 13-4038907

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2021Open to Public
InspectionName of the organization
CIEE Inc

Employer identification number

13-4038907

Return Reference	Explanation
Form 990, Page 1, Part I:	As a result of the COVID-19 global pandemic beginning in March 2020, CIEE's program operations were disrupted by no travel, quarantine, and shelter at home mandates. Management reacted swiftly to minimize the impact of the loss of revenue and CIEE has successfully weathered the pandemic.
Form 990, Part VI, Section B, line 11b	The 990 Form is prepared by an independent public accounting firm from materials of the Organization provided by management. A copy of the Form 990 is shared with the entire board before filing on an annual basis. A draft of the 990 is reviewed by the CEO, CFO, and Controller and then reviewed with the Board Executive Committee prior to filing.
Form 990, Part VI, Section B, line 12c	The Board of Directors, officers and key employees are required to sign and date, on an annual basis, a Conflict of Interest Statement which discloses any potential conflicts of interest.
Form 990, Part VI, Section B, line 15	The Organization commissions a compensation study periodically regarding compensation paid to the CEO as well as other officers and key employees. This study is comprehensive in nature and includes comparative data. There is also an annual goal setting and performance appraisal process for all officers and key employees. These are discussed and reviewed by the Executive Committee of the Board of Directors.
Form 990, Part VI, Section C, line 19	The Organization's governing documents, conflict of interest policy & financial statements are made available to the public upon request.
Form 990, Part X, Line 10: Land, Buildings, and Equipment	Section 1.263(a)-3(n) Election: CIEE, Inc. 600 Southborough Dr. #104 South Portland, ME 04106 EIN 13-4038907 CIEE, Inc. is electing to capitalize repair and maintenance costs under Regulation Section 1.263(a)-3(n).
Form 990, Part XI, line 9:	Transfer from affiliate 4,494.

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

Cat. No. 51056K

Schedule O (Form 990) 2021

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efile Public Visual Render		ObjectID: 202341179349300614 - Submission: 2023-04-27		TIN: 13-4038907	
SCHEDULE R (Form 990)		Related Organizations and Unrelated Partnerships			OMB No. 1545-0047
					2021
Department of the Treasury Internal Revenue Service		▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			Open to Public Inspection
					Name of the organization CIEE Inc

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) CIEE Real Estate Holdings LLC 600 Southborough Dr 104 South Portland, ME 04106	Real Estate Holding Company	DE	0	0	CIEE Inc
(2) Berlin Global Campus LLC 600 Southborough Dr 104 South Portland, ME 04106 46-2964888	Real Estate Holding Company	DE	931,711	20,864,964	CIEE Real Estate Holdings LLC
(3) G27 Holdings LLC 600 Southborough Dr 104 South Portland, ME 04106 46-2958955	Real Estate Holdings	DE	0	-17,217	Berlin Global Campus LLC
(4) G27 GP GmbH Gneisenstrasse 27 Berlin 10961 GM 46-2958955	Real Estate Holdings	GM	0	-58,962	G27 Holdings LLC
(5) Gneisenstrasse Third LLC 600 Southborough Dr 104 South Portland, ME 04106 46-3881344	Real Estate Holdings	NY	0	-296,261	G27 Holdings LLC
(6) International Exchange Travel Insurance Company LLC 600 Southborough Dr 104 South Portland, ME 04106 20-4458471	International Educational and Work Exchange Program Insurance	VT	3,942,570	4,927,129	CIEE Inc
(7) Montreal Street Realty LLC 600 Southborough Dr 104 South Portland, ME 04106 51-0414702	Student Housing	ME	0	0	CIEE Inc
(8) Quebec Street Realty LLC 600 Southborough Dr 104 South Portland, ME 04106 51-0474702	Student Housing	ME	0	0	CIEE Inc
(9) Academic Internship Council 600 Southborough Dr 104 South Portland, ME 04106 47-1847820	Provide intercultural educational opportunities to students around the world	DE	0	0	CIEE Inc

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Council on International Educational Exchange Inc 600 Southborough Dr 104 South Portland, ME 04106 13-5619649	HS Inbound programs and grants	NY	501(c)(3)	Line 10	CIEE Inc	Yes	
(2) Consejo de Intercambios Educativos con el Extranjero CIEE Mendez Nunez 17 2 planta Seville 41001 SP	Exchange Programs	SP	501(c)(3)	Line 10	CIEE Inc	Yes	
(3) Council International Study Programs France 37 bis rue du Sentier 75002 Paris FR	Exchange Programs	FR	501(c)(3)	Line 10	CIEE Inc	Yes	
(4) CIEE Toulouse 11 rue Pharaon 31000 Toulouse FR	Exchange Programs	FR	501(c)(3)	Line 10	CIEE Inc	Yes	
(5) CIEE (Ghana) G7 International House University Legon GH	Exchange Programs	GH	501(c)(3)	Line 10	CIEE Inc	Yes	
(6) Council on International Educational Exchange AC Positos 46A Col Centro Guanajuato, Gto. 36000 MX	Exchange Programs	MX	501(c)(3)	Line 10	CIEE Inc	Yes	
(7) Stichting CIEE Amsterdam Roetersstraat 8 HS 1018 WC Amsterdam NL	Exchange Programs	NL	501(c)(3)	Line 10	CIEE Inc	Yes	
(8) CIEE Peru Consejo De Educacion E Intercambio Internacional Av Universitaria 1801 San Miguel, Lima 32 PE	Exchange Programs	PE	501(c)(3)	Line 10	CIEE Inc	Yes	
(9) CIEE - Associacao Portuguesa Do Council on International Education Exchange Av Berna 26C Torre B Gab 605 Lisbon 1069-061 PO	Exchange Programs	PO	501(c)(3)	Line 10	CIEE Inc	Yes	
(10) CIEE (Italia) Via Aldighieri 10 Ferrara 44121 IT	Exchange Programs	IT	501(c)(3)	Line 10	CIEE Inc	Yes	
(11) CIEE Study Abroad Ltd Queens University Belfast BT7 1NF Belfast EI	Exchange Programs	EI	501(c)(3)	Line 10	CIEE Inc	Yes	
(12) Council on International Educational Exchange NPC 45 Main Road Rondebosch Cape Town SF	Exchange Programs	SF	501(c)(3)	Line 10	CIEE Inc	Yes	
(13) CIEE Study Abroad London Ltd 46-47 Russel Square London UK	Exchange Programs	UK	501(c)(3)	Line 10	CIEE Inc	Yes	
(14) CIEE Japan General Incorporation Association Cosmos Aoyama B1 5-53-67	Exchange Programs	JA	501(c)(3)	Line 10	CIEE Inc	Yes	

Jingumae Shibuyaku, Tokyo 150-8355
JA

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Cat. No. 50135Y

Schedule R (Form 990) 2021

Page 2

Schedule R (Form 990) 2021

Page 2

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) G27 GmbH & Co KG Gneisenstrasse 27 Berlin, Germany 10961 GM	Real Estate Holdings	GM	G27 GP GmbH	Related	963,711	21,237,405		No		Yes		100.000 %

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1)CIEE Exchanges Inc 600 Southborough Dr 104 South Portland, ME 04106 36-4528417	Inactive	DE	CIEE Inc	C			100.000 %	Yes	
(2)Council Travel KK Cosmos Aoyama 5-53-67 Jingumae Shibuyaku, Tokyo 150-8355 JA	Language Testing Programs & Exchange Programs	JA	Council on International Educational Exchanges	C	73	19,358	100.000 %	Yes	
(3)CIEE Information Consulting Co LTD Room 713-B32 600 Longhua Middle Roa Shanghai, Xuhui District CH	Exchange Programs	CH	CIEE Educational Information Consulting (Hong Kong) Co Ltd	C	21,935	37,012	100.000 %	Yes	
(4)Custom House Square Condo Association 600 Southborough Dr 104 South Portland, ME 04106	Property Management	ME	CIEE Inc	C	50,649	40,236	98.180 %	Yes	
(5)CIEE Programas de Intercambio e Investigacion Ltda Calle Blanco 1131 Oficina 52 Valparaiso CI	Exchange Programs	CI	CIEE Inc	C	129,568	85,965	99.900 %	Yes	
(6)CIEE Study Abroad AB Box 256 75105 Uppsala SW	Exchange Programs	SW	CIEE Inc	C			100.000 %	Yes	
(7)CIEE MVCR Limitada Apardado 26-5655 Monteverde CS	Exchange Programs	CS	CIEE Inc	C	1,964,123	4,253,923	100.000 %	Yes	
(8)CIEE Egitim Danismanlik Organizasyon Limited Sirketi Koc University Rumelifeneri Campus Istanbul TU	Exchange Programs	TU	CIEE Inc	C			100.000 %	Yes	
(9)CIEE Exchanges Australia Pty Ltd Murdoch University Murdoch 6150 AS	Exchange Programs	AS	CIEE Exchanges Inc	C	419,648	201,279	100.000 %	Yes	
(10)Council on International Educational Exchange LLC 24 A Moika River Embankment Off 6 St Petersburg 191186 RS	Exchange Programs	RS	CIEE Inc	C	236,226	150,527	100.000 %	Yes	
(11)Irish American Educational Exchange Limited CG45 Henry Grattan Building Dublin EI	Exchange Programs	EI	CIEE Inc	C	869,846	329,738	100.000 %	Yes	
(12)Council Japan KK Cosmos Aoyama 5-53-67 Jingumae Shibuyaku, Tokyo 150-8355 JA	Exchange Programs	JA	Council on International Educational Exchanges	C	852,576	566,492	100.000 %	Yes	
(13)CIEE Educational Information Consulting (Hong Kong) Co Ltd 6th Floor Alexandra House Chater Ro Central HK	Exchange Programs	HK	CIEE Inc	C		10,078	100.000 %	Yes	
(14)CIEE Exchanges EU GmbH	Exchange Programs	GM	CIEE Exchanges Inc	C		124,828	100.000 %	Yes	

Gneisenstrasse 27 Berlin 10961 GM									
(15)CIEE Germany GmbH DBA Global Institute Berlin	Exchange Programs	GM	CIEE Inc	C	11,838,509	2,442,175	100.000 %	Yes	
Gneisenstrasse 27 Berlin 10961 GM									
(16)CIEE Israel Ltd	Exchange Programs	IS	CIEE Inc	C		13,456	100.000 %	Yes	
University of Haifa Student Bldg Rm Haifa 319053 IS									
(17)Programas de Intercambio Estudiantil Council Limitada	Exchange Programs	CI	CIEE Inc	C			50.000 %		No
Avenida Portugal 24 Oficina Santiago CI									
(18)CIEE Denmark ApS	Exchange Programs	DA	CIEE Inc	C	2,104,104	801,634	100.000 %	Yes	
Kobmagergade 62 1150 Kobenhavn Copenhagen DA									
(19)CIEE SRL	Exchange Programs	AR	CIEE Inc	C	718,785	824,843	100.000 %	Yes	
Carlos Pellegrini 27 Piso 8 Dpto C ABA AR									
(20)CIEE Japan	Language Testing Programs & Exchange Programs	JA	CIEE Inc	C	34,486	14,413	100.000 %	Yes	
Cosmos Aoyama 5-53-67 Jingumae Shibuyaku, Tokyo 150-8355 JA									
(21)CIEE Italia SRL	Exchange Programs	IT	CIEE Inc	C	27,792	133,877	100.000 %	Yes	
Palazzo Capizucchi Piazza di Campi Rome 00186 IT									
(22)Council on International Education Exchange (CIEE) Singapore PTE LTD	Exchange Programs	SN	CIEE Inc	C	378,177	346,609	100.000 %	Yes	
120 Robinson Road 08-01 Singapore 068913 SN									

Schedule R (Form 990) 2021

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e	Yes	
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r	Yes	
s Other transfer of cash or property from related organization(s)	1s	Yes	

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)CIEE Information Consulting Co LTD	D	185,000	Cash value
(2)Programa de Intercambio Estudiantil Council Ltda	R	118,882	Cash value
(3)Consejo de Intercambios Educativos con el Extranjero CIEE	R	10,169,238	Cash value
(4)Council International Study Programs France	R	4,311,430	Cash value
(5)CIEE Toulouse	R	1,052,939	Cash value
(6)CIEE (Ghana)	R	415,000	Cash value
(7)CIEE (Italia)	R	3,502,238	Cash value
(8)Council on International Educational Exchange AC	R	298,756	Cash value
(9)Stitching CIEE Amsterdam	R	1,031,409	Cash value
(10)CIEE Study Abroad Ltd	R	750,899	Cash value
(11)CIEE-Associacao Portuguesa Do Council on International Education Exchange	R	678,924	Cash value

(12) Council on International Educational Exchange NPC	R	5/0,476	Cash value
(13) CIEE Study Abroad London Ltd	R	1,976,540	Cash value
(14) CIEE Denmark ApS	R	1,334,417	Cash value

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

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

[illegible]

Part VII Supplemental Information

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

Return Reference	Explanation
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Additional Data

Return to Form

Software ID:
Software Version: