

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2020Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **NOV 1, 2020** and ending **OCT 31, 2021****B** Check if applicable:

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

C Name of organization**THE INTERNATIONAL INSTITUTE OF BUFFALO**

Doing business as

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

864 DELAWARE AVENUE

Room/suite

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

BUFFALO, NY 14209**F** Name and address of principal officer: **JENNIFER RIZZO-CHOI**
SAME AS C ABOVE**D** Employer identification number**** - ***3052****E** Telephone number**716-883-1900****G** Gross receipts \$ **5,180,624.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.IIBUFF.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1934** **M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF THE INTERNATIONAL INSTITUTE OF BUFFALO IS TO MAKE WESTERN NEW YORK A BETTER PLACE FOR,		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	59
	6 Total number of volunteers (estimate if necessary)	6	50
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	72,596.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	18,284.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,545,490.	3,107,736.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,636,880.	1,747,458.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	46,194.	59,080.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	48,836.	102,440.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,277,400.	5,016,714.
	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)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,246,047.	2,381,753.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 193,369.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,938,837.	2,271,831.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,184,884.	4,653,584.
19 Revenue less expenses. Subtract line 18 from line 12	92,516.	363,130.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	4,219,945.	4,694,488.
	22 Net assets or fund balances. Subtract line 21 from line 20	823,493.	868,922.
		3,396,452.	3,825,566.

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	▶ TAXPAYER'S COPY			
	Signature of officer		Date	
Paid Preparer Use Only	▶ JENNIFER RIZZO-CHOI, INTERIM EXECUTIVE DIRECTOR			
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	MICHAEL ORLOWSKI	MICHAEL ORLOWSKI	07/25/22	P00956557
Paid Preparer Use Only	Firm's name ▶ DOPKINS & COMPANY, LLP	Firm's EIN ▶ ** - ***9175		
	Firm's address ▶ 200 INTERNATIONAL DR BUFFALO, NY 14221-5794	Phone no. 716-634-8800		

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

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

THE MISSION OF THE INTERNATIONAL INSTITUTE OF BUFFALO IS TO MAKE WESTERN NEW YORK A BETTER PLACE FOR, AND BECAUSE OF, IMMIGRANTS AND REFUGEES. WE WELCOME, CONNECT, AND EMPOWER THE FOREIGN BORN, AND ENCOURAGE THE REGION'S SUPPORT FOR DIFFERENT CULTURES. OUR VISION IS

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 \$ 1,574,246. including grants of \$) (Revenue \$)

SURVIVOR SUPPORT - ASSISTING APPROXIMATELY 350 VICTIMS OF DOMESTIC VIOLENCE AND HUMAN TRAFFICKING FROM 30 DIFFERENT COUNTIES, INCLUDING THE U.S., ON AN ANNUAL BASIS. SERVICES AND ASSISTANCE INCLUDE, BUT ARE NOT LIMITED TO, LEGAL SERVICES, SHELTER AND HOUSING, FOOD, CLOTHING, INTERPRETING, COURT ADVOCACY, DEPARTMENT OF SOCIAL SERVICES, EMPLOYMENT, ENGLISH CLASSES, REFERRALS OR CONNECTIONS WITH AGENCIES WHO PROVIDE MENTAL HEALTH AND ADDICTION SERVICES AND EDUCATION ADVOCACY.

4b (Code:) (Expenses \$ 1,268,581. including grants of \$) (Revenue \$ 1,674,862.)

INTERPRETING/TRANSLATION SERVICES - PROVIDING TRANSLATION AND INTERPRETING SERVICES IN MORE THAN 100 LANGUAGES WITH MORE THAN 200 TRAINED AND CERTIFIED TRANSLATORS AND QUALIFIED INTERPRETERS. SERVICES BEING PROVIDED TO LEGAL AND GOVERNMENTAL AGENCIES, EDUCATIONAL INSTITUTIONS, CORPORATIONS, HEALTH AND HUMAN SERVICES AGENCIES, INDIVIDUALS, AND MORE.

4c (Code:) (Expenses \$ 719,654. including grants of \$) (Revenue \$)

REFUGEE INTEGRATION - NEW AMERICAN INTEGRATION, EMPLOYMENT SERVICES AND PREFERRED COMMUNITIES SUPPORT. NEW AMERICAN INTEGRATION INCLUDES THE U.S. RESETTLEMENT PROGRAM PROVIDING ASSISTANCE TO REFUGEES AND IMMIGRANTS IN ENROLLING IN ENGLISH CLASSES, PROVIDING AND SETTING UP INITIAL HOUSING, LINKING CHILDREN TO SCHOOLS, ENROLLMENT IN EMPLOYMENT SERVICES, ACCESS TO ALLOWABLE SOCIAL SERVICES AND ORIENTATION TO U.S. SYSTEMS, LAWS AND CULTURE DURING THEIR FIRST 90 DAYS WITHIN THE UNITED STATES. EMPLOYMENT SERVICES INCLUDE EMPLOYMENT PREPARATION AND WORKFORCE TRAINING FOR REFUGEES AND IMMIGRANTS; JOB PLACEMENT SERVICES TO HELP MATCH QUALIFIED CANDIDATES WITH EMPLOYMENT OPPORTUNITIES IN THE BUFFALO-NIAGARA REGION; AND MAINTENANCE AND RETENTION SERVICES TO PROVIDE BOTH EMPLOYEE AND EMPLOYER SUPPORT FOR A SUCCESSFUL PLACEMENT.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 166,301. including grants of \$) (Revenue \$)

4e Total program service expenses **3,728,782.**

Form 990 (2020)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	153
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 59		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
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		X
b If "Yes," enter the name of the foreign country			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
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		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
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?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
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		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2020)

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

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

☒**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
JENNIFER RIZZO-CHOI, INTERIM EXECUTIVE DIRECTOR - 716-883-1900
864 DELAWARE AVENUE, BUFFALO, NY 14209-2093

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EVA HASSETT (ENDED 8/21) EXECUTIVE DIRECTOR	40.00			X				132,959.	0.	0.
(2) JAVEENA EDWARDS (UNTIL 11/21) FINANCE DIRECTOR	40.00			X				83,323.	0.	0.
(3) LARRY CHRIST FORMER CHAIR	2.00	X		X				0.	0.	0.
(4) KATIE SCHNEIDER CHAIR	2.00	X		X				0.	0.	0.
(5) ESKINDER TEFERA TREASURER	2.00	X		X				0.	0.	0.
(6) ADAM CROGLIA VICE CHAIR	2.00	X		X				0.	0.	0.
(7) SUKIE SMITH (ENDED 2/21) DIRECTOR	2.00	X						0.	0.	0.
(8) LUISA BOSTICK DIRECTOR	2.00	X						0.	0.	0.
(9) ANTHONY DUDDY, ESQ SECRETARY	2.00	X		X				0.	0.	0.
(10) SUSAN SWARTS (ENDED 8/21) DIRECTOR	2.00	X						0.	0.	0.
(11) CYNDIE HUYNH (ENDED 2/21) DIRECTOR	2.00	X						0.	0.	0.
(12) COLLEEN B. MAROTTA DIRECTOR	2.00	X						0.	0.	0.
(13) REBECCA MORRIS-CHATTA DEVELOPMENT CHAIR	2.00	X		X				0.	0.	0.
(14) OMAR ELNASSER DIRECTOR	2.00	X						0.	0.	0.
(15) PRIYA PINTO, PH.D., CRC DIRECTOR	2.00	X						0.	0.	0.
(16) JENNIFER RIZZO-CHOI (UNTIL 8/21) DIRECTOR	2.00	X						0.	0.	0.
(17) MATTHEW A. ROMAGNUOLO DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) SARAH VIKSJO DIRECTOR	2.00	X						0.	0.	0.
(19) JENNIFER RIZZO-CHOI (FROM 9/21) INTERIM EXECUTIVE DIRECTOR	38.00			X				0.	0.	0.
(20) UMESH BARBARIA DIRECTOR	2.00	X						0.	0.	0.
(21) AMINA DIALLO DIRECTOR	2.00	X						0.	0.	0.
(22) YUKI NUMATA RESNICK (ENDED 9/21) DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								216,282.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								216,282.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	92,599.				
	b Membership dues	1b					
	c Fundraising events	1c	33,006.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,693,724.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	288,407.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 88,392.				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a PROGRAM FEES		Business Code				
			541930	1,747,458.	1,674,862.	72,596.	
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				1,747,458.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			19,012.			19,012.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	136,082.				
	c Gain or (loss)	7c	40,068.				
	d Net gain or (loss)			40,068.			40,068.
	8 a Gross income from fundraising events (not including \$ 33,006. of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b	48,765.				
c Net income or (loss) from fundraising events			20,937.			20,937.	
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d All other revenue		900099	81,503.		81,503.	
	e Total. Add lines 11a-11d				81,503.		
	12 Total revenue. See instructions				5,016,714.	1,674,862.	72,596.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
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				
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	179,937.		179,937.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,781,621.	1,426,994.	212,750.	141,877.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	58,632.	38,298.	13,998.	6,336.
9 Other employee benefits	199,637.	167,645.	20,568.	11,424.
10 Payroll taxes	161,926.	111,638.	37,975.	12,313.
11 Fees for services (nonemployees):				
a Management				
b Legal	12,960.	11,333.	1,627.	
c Accounting	25,000.		25,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	11,290.		11,290.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	1,293,496.	1,202,640.	87,062.	3,794.
12 Advertising and promotion				
13 Office expenses	213,085.	171,590.	40,079.	1,416.
14 Information technology	36,370.	20,889.	14,008.	1,473.
15 Royalties				
16 Occupancy	166,661.	86,390.	65,676.	14,595.
17 Travel	60,316.	60,177.		139.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,937.	11,814.	122.	1.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	42,540.	31,376.	11,164.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CLIENT EXPENSE	382,007.	382,006.		1.
b				
c				
d				
e All other expenses	16,169.	5,992.	10,177.	
25 Total functional expenses. Add lines 1 through 24e	4,653,584.	3,728,782.	731,433.	193,369.
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)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	617,652.	1	1,051,589.
	2 Savings and temporary cash investments	1,176,826.	2	1,162,507.
	3 Pledges and grants receivable, net	826,615.	3	673,184.
	4 Accounts receivable, net	307,650.	4	414,844.
	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		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,361,406.		
	b Less: accumulated depreciation	10b 1,085,790.		
		286,354.	10c	275,616.
	11 Investments - publicly traded securities	1,004,848.	11	1,116,748.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,219,945.	16	4,694,488.	
Liabilities	17 Accounts payable and accrued expenses	290,741.	17	334,444.
	18 Grants payable		18	
	19 Deferred revenue	57,855.	19	139,351.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	474,897.	24	395,127.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	823,493.	26	868,922.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,104,999.	27	3,577,405.
	28 Net assets with donor restrictions	291,453.	28	248,161.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,396,452.	32	3,825,566.
	33 Total liabilities and net assets/fund balances	4,219,945.	33	4,694,488.

Form 990 (2020)

Part XI Reconciliation of Net AssetsCheck 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	5,016,714.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,653,584.
3	Revenue less expenses. Subtract line 2 from line 1	3	363,130.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,396,452.
5	Net unrealized gains (losses) on investments	5	65,984.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,825,566.

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

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

Form 990 (2020)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1868234.	1794269.	2046764.	2545490.	3107736.	11362493.
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	1868234.	1794269.	2046764.	2545490.	3107736.	11362493.
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.						11362493.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	1868234.	1794269.	2046764.	2545490.	3107736.	11362493.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	11,874.	18,263.	18,987.	23,567.	19,012.	91,703.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			8,575.	15,974.	19,284.	43,833.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	17,517.	30,040.	27,786.	29,950.	81,503.	186,796.
11 Total support. Add lines 7 through 10						11684825.
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						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	97.24 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	97.83 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2020

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
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).		
2		
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.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.		
2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
2b		
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 .		
3a		
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.		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2020

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 - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

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

Schedule A (Form 990 or 990-EZ) 2020

Part VI

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

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

** - *** 3052

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization

Employer identification number

THE INTERNATIONAL INSTITUTE OF BUFFALO

-*3052

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	UNITED WAY OF BUFFALO & ERIE COUNTY 742 DELAWARE AVENUE BUFFALO, NY 14209	\$ 88,491.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYS OFFICE OF VICTIM SERVICES AE SMITH BLDG., 80 S. SWAN ST., 2ND FL. ALBANY, NY 12210	\$ 650,460.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	U.S. COMMITTEE FOR REFUGEES & IMMIGRANTS 2231 CRYSTAL DRIVE, SUITE 350 ARLINGTON, VA 22202	\$ 397,042.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	NYS BUREAU OF REFUGEE & IMMIGRANT ASSISTANCE 40 NORTH PEARL STREET, #10C ALBANY, NY 12243	\$ 231,442.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	U.S. DEPT. OF JUSTICE 950 PENNSYLVANIA AVENUE, N.W. WASHINGTON, DC 20530	\$ 384,552.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ERIE COUNTY SAFE HARBOR 95 FRANKLIN STREET BUFFALO, NY 14202	\$ 176,794.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE INTERNATIONAL INSTITUTE OF BUFFALO

-*3052

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	ERIE COUNTY DEPARTMENT OF HEALTH 95 FRANKLIN STREET BUFFALO, NY 14202	\$ 71,530.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	SAFE HORIZON INC 2 LAFAYETTE ST, 3RD FLOOR NEW YORK, NY 10007	\$ 90,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	U.S. SMALL BUSINESS ADMINISTRATION 409 3RD STREET SW WASHINGTON, DC 20416	\$ 473,608.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

-*3052

Part II

[illegible]

Name of organization

Employer identification number

THE INTERNATIONAL INSTITUTE OF BUFFALO**** - *** 3052****Part III**

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

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

-*3052

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

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

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

1a If the organization elected, as permitted under 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

▶ \$

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

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	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f 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 on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	129,011.	129,011.	129,011.	129,011.	129,011.
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	129,011.	129,011.	129,011.	129,011.	129,011.

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

a Board designated or quasi-endowment ☐ .0000 %

b Permanent endowment ☐ 100 %

c Term endowment ☐ .0000 %

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 line 3a(ii), are the related organizations listed as required on Schedule R? ☐

	Yes	No
3a(i)		X
3a(ii)		X
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		39,674.		39,674.
b Buildings		1,053,565.	916,355.	137,210.
c Leasehold improvements				
d Equipment				
e Other		268,167.	169,435.	98,732.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				275,616.

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2020

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

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

1	Total revenue, gains, and other support per audited financial statements	1	5,071,408.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	65,984.
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	65,984.
3	Subtract line 2e from line 1	3	5,005,424.
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	11,290.
c	Add lines 4a and 4b	4c	11,290.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,016,714.

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

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

1	Total expenses and losses per audited financial statements	1	4,642,294.
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	0.
3	Subtract line 2e from line 1	3	4,642,294.
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	11,290.
c	Add lines 4a and 4b	4c	11,290.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,653,584.

Part XIII Supplemental Information.

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

PART V, LINE 4:

ENDOWMENT FUNDS REPRESENT CONTRIBUTIONS THAT DONORS HAVE STIPULATED ARE TO BE MAINTAINED PERMANENTLY, WITH INCOME DERIVED FROM THE DONATED ASSETS AVAILABLE FOR UNRESTRICTED OPERATING PURPOSES.

PART X, LINE 2:

THE INSTITUTE IS EXEMPT FROM TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE INSTITUTE EVALUATES ITS POSITIONS TAKEN FOR INCOME TAX PURPOSES, INCLUDING ITS CONTINUED COMPLIANCE WITH THE REQUIREMENTS OF ITS EXEMPTION UNDER SECTION 501(C)(3). IT IS HIGHLY CERTAIN THAT SOME POSITIONS TAKEN FOR INCOME TAX PURPOSES

Part XIII Supplemental Information (continued)

WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES, WHILE
OTHERS ARE SUBJECT TO UNCERTAINTY ABOUT THE MERITS
OF THE POSITION TAKEN OR THE AMOUNT OF THE POSITION THAT WOULD BE
ULTIMATELY SUSTAINED. THE INSTITUTE IS NOT AWARE OF ANY UNCERTAIN TAX
POSITIONS AS OF OCTOBER 31, 2021 AND 2020. THE TAX RETURNS FOR THE YEARS
ENDED OCTOBER 31, 2018 THROUGH 2021 REMAIN SUBJECT TO EXAMINATION BY THE
INTERNAL REVENUE SERVICE FOR U.S. FEDERAL TAX PURPOSES AND ALSO BY NEW
YORK STATE FOR STATE TAX PURPOSES.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT EXPENSE NETTED WITH INVESTMENT INCOME

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT EXPENSE NETTED WITH INVESTMENT INCOME

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		BUFFALO W/O BORDERS (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	81,771.			81,771.
	2 Less: Contributions	33,006.			33,006.
	3 Gross income (line 1 minus line 2)	48,765.			48,765.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	19,053.			19,053.
	8 Entertainment				
	9 Other direct expenses	8,775.			8,775.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				27,828.
11 Net income summary. Subtract line 10 from line 3, column (d)				20,937.	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

Name ► _____

Address ► _____

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

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

- 16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

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

Schedule G (Form 990 of 990-EZ)		1112	1112-101
Part IV	Supplemental Information	<i>(continued)</i>	

[illegible]

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

- ▶ **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 instructions and the latest information.**

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

**** - ***3052**

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	X		88,392.	
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
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 V, Donee Acknowledgement

29

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?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

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.

	Yes	No
30a		X
31		X
32a		X
33		

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

Schedule M (Form 990) 2020

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

-*3052

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

AND BECAUSE OF, IMMIGRANTS AND REFUGEES. WE WELCOME, CONNECT, AND

EMPOWER THE FOREIGN BORN, AND ENCOURAGE THE REGION'S SUPPORT FOR

DIFFERENT CULTURES. OUR VISION IS AN INCLUSIVE MULTICULTURAL WESTERN

NEW YORK THAT EMBRACES ALL PEOPLE.

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

AN INCLUSIVE MULTICULTURAL WESTERN NEW YORK THAT EMBRACES ALL PEOPLE.

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

PREFERRED COMMUNITIES SUPPORT SERVICES INCLUDES MEDICAL ACCESS AND

SUPPORT SERVICES FOR REFUGEES AND IMMIGRANTS WHO HAVE CHRONIC MEDICAL

CONDITIONS UPON ARRIVAL, HAVE EXPERIENCED TRAUMA, OR ARE DIAGNOSED WITH

SERIOUS MEDICAL CONDITIONS AFTER ARRIVAL, RESIDE IN THE GREATER WESTERN

NEW YORK REGION AND HAVE LIVED IN THE UNITED STATES FOR LESS THAN FIVE

YEARS.

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

EDUCATION & VISITORS - PROVIDING EDUCATION TO STUDENTS, CHILDREN, AND

ADULT PROFESSIONALS ON GLOBAL CULTURES. SERVICES FOR STUDENTS AND

CHILDREN INCLUDE ACADEMIC WORLDQUEST, WHICH IS AN INTERNATIONAL TRIVIA

COMPETITION, MODEL UNITED NATIONS SIMULATIONS, GLOBALKIDS, WHICH

INCLUDES EDUCATING CHILDREN AND STUDENTS ON CULTURES FROM AROUND THE

WORLD (PEOPLE, LANGUAGE, FOOD, MUSIC, ANIMALS, ARTS & CRAFTS, WORLD

FASHION, HOLIDAYS AROUND THE WORLD, ETC.) AND WHAT DISTINGUISHES A

REFUGEE FROM AN IMMIGRANT. INTERNATIONAL EXCHANGES PROGRAM AIMS TO

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

-*3052

FOSTER PROFESSIONAL RELATIONSHIPS ACROSS INTERNATIONAL BORDERS. THIS IS ACCOMPLISHED THROUGH THE INTERNATIONAL VISITORS LEADERSHIP PROGRAM (IVLP) AND OPEN WORLD LEADERSHIP PROGRAM. IVLP IS A PROFESSIONAL EXCHANGE PROGRAM WHEREBY U.S. EMBASSIES AROUND THE WORLD NOMINATE EMERGING LEADERS IN VARIOUS COUNTRIES AS DELEGATES TO COME TO THE U.S. AND MEET WITH THEIR PROFESSIONAL COUNTERPARTS TO DISCUSS BEST PRACTICES IN THEIR FIELD OF WORK. DELEGATES ARE ALSO INTRODUCED TO THE TRADITIONAL CULTURE OF THE U.S. HOST CITY TO RECEIVE A WELL-ROUNDED EXPERIENCE IN THE U.S. THE OPEN WORLD LEADERSHIP PROGRAM IS MUCH LIKE IVLP, BUT ALLOWS FOR DELEGATES TO STAY IN AMERICAN HOUSEHOLDS FOR THEIR NINE DAY STAY IN BUFFALO IN ORDER TO ENHANCE THEIR EXPERIENCE. EXPENSES \$ 166,301. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

FORM 990 IS REVIEWED BY THE BOARD OF DIRECTORS AT A BOARD MEETING.

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

BOARD MEMBERS ARE REQUIRED TO SIGN A STATEMENT ANNUALLY TO DISCLOSE ANY POSSIBLE CONFLICTS OF INTEREST.

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

THE BOARD OF DIRECTORS APPROVES THE COMPENSATION OF THE EXECUTIVE DIRECTOR AND TOP MANAGEMENT OFFICIALS BASED ON COMPARABLE SALARIES OF SIMILAR POSITIONS FROM OTHER ORGANIZATIONS.

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

INFORMATION IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

-*3052

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

CONTRACTED INTERPRETING AND TRANSLATION SERVICES:

PROGRAM SERVICE EXPENSES 878,187.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 878,187.

OTHER CONTRACTED SERVICES:

PROGRAM SERVICE EXPENSES 324,453.

MANAGEMENT AND GENERAL EXPENSES 87,062.

FUNDRAISING EXPENSES 3,794.

TOTAL EXPENSES 415,309.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,293,496.

CARRYOVER DATA TO 2021

Based on the information provided with this return, the following are possible carryover amounts to next year.

<u>FEDERAL NET POSITIVE ACE ADJUSTMENT</u>	<u>782.</u>
--	-------------

[illegible]

Form **990-W**

(Worksheet)

Department of the Treasury
Internal Revenue Service**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

(and on Investment Income for Private Foundations) FORM 990-T

OMB No. 1545-0047

2021

► Go to www.irs.gov/Form990W for instructions and the latest information.
► Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation	2	
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	
b	Enter the tax shown on the 2020 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	3,840.
c	2021 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	3,840.

		(a)	(b)	(c)	(d)
11	Installment due dates. See instructions	11	02/15/22		
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12	3,840.		
13	2020 Overpayment. See instructions	13			
14	Payment due (Subtract line 13 from line 12)	14	3,840.		

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2021)

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning NOV 1, 2020, and ending OCT 31, 2021**2020**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

THE INTERNATIONAL INSTITUTE OF BUFFALO**** - *** 3052**

Name and title of officer or person subject to tax

JENNIFER RIZZO-CHOI**INTERIM EXECUTIVE DIRECTOR****Part I Type of Return and Return Information** (Whole Dollars Only)

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

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here ▶ <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>3,840.</u>
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b

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

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

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

PIN: check one box only

☒ I authorize DOPKINS & COMPANY, LLP to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax ▶

TAXPAYER'S COPY

Date ▶ 06/15/22**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

16617512345

Do not enter all zeros

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

ERO's signature ▶ MICHAEL ORLOWSKIDate ▶ 07/25/22

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

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

OMB No. 1545-0047

2020For calendar year 2020 or other tax year beginning **NOV 1, 2020**, and ending **OCT 31, 2021**.▶ Go to **www.irs.gov/Form990T** for instructions and the latest information.

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

Open to Public Inspection for
501(c)(3) Organizations OnlyDepartment of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed. B Exempt under section <input checked="" type="checkbox"/> 501(c)(3)) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529S	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) THE INTERNATIONAL INSTITUTE OF BUFFALO Number, street, and room or suite no. If a P.O. box, see instructions. 864 DELAWARE AVENUE City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14209 C Book value of all assets at end of year 4,694,488.	D Employer identification number **-***3052 E Group exemption number (see instructions) F <input type="checkbox"/> Check box if an amended return.
--	---------------------	---	---

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ Applicable reinsurance entity
H Check if filing only to ▶ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ ☐
J Enter the number of attached Schedules A (Form 990-T) **1**
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
 If "Yes," enter the name and identifying number of the parent corporation. ▶
L The books are in care of ▶ **JENNIFER RIZZO-CHOI, INTERIM EXE** Telephone number ▶ **716-883-1900**

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	19,284.
2 Reserved	2	
3 Add lines 1 and 2	3	19,284.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	19,284.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	19,284.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	18,284.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	3,840.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	3,840.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2020)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		3,840.
3	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		3,840.
5	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	5		0.
6a	Payments: A 2019 overpayment credited to 2020	6a	170.	
b	2020 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g		
7	Total payments. Add lines 6a through 6g	7		170.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		67.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		3,737.
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2021 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

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

	Yes	No
1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4a Did the organization change its method of accounting? (see instructions)		X
b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	TAXPAYER'S COPY Signature of officer _____ Date _____		INTERIM EXECUTIVE DIRECTOR Title _____	
Paid Preparer Use Only	Print/Type preparer's name MICHAEL ORLOWSKI	Preparer's signature MICHAEL ORLOWSKI	Date 07/25/22	Check <input type="checkbox"/> if self-employed
	Firm's name DOPKINS & COMPANY, LLP	Firm's EIN **-***9175		
	Firm's address 200 INTERNATIONAL DR BUFFALO, NY 14221-5794	Phone no. 716-634-8800		

May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Form 990-T (2020)

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 1

OMB No. 1545-0047

2020

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

A Name of the organization THE INTERNATIONAL INSTITUTE OF BUFFALO	B Employer identification number **-***3052
C Unrelated business activity code (see instructions) ▶ 541900	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **LANGUAGE TRANSLATION**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales 72,596.				
b Less returns and allowances c Balance ▶	1c	72,596.		
2 Cost of goods sold (Part III, line 8)	2	38,872.		
3 Gross profit. Subtract line 2 from line 1c	3	33,724.		33,724.
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	33,724.		33,724.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	9,800.
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement) (see instructions)	5	
6 Taxes and licenses	6	1,021.
7 Depreciation (attach Form 4562) (see instructions)	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	1,644.
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) SEE STATEMENT 1	14	1,975.
15 Total deductions. Add lines 1 through 14	15	14,440.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	19,284.
17 Deduction for net operating loss (see instructions)	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	19,284.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods SoldEnter method of inventory valuation **► N/A**

1	Inventory at beginning of year	1	0.
2	Purchases	2	0.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement) STATEMENT 2	5	38,872.
6	Total. Add lines 1 through 5	6	38,872.
7	Inventory at end of year	7	0.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	38,872.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				0.
Deductions directly connected with the income				
4 in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ►				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 ...				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) ►				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0.
11 Total dividends-received deductions included in line 10 ►				0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

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

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

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2020

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
OFFICE EXPENSE		32.
INFORMATION TECHNOLOGY		214.
MISCELLANEOUS		1,724.
CONFERENCES AND MEETINGS		5.
TOTAL TO SCHEDULE A, PART II, LINE 14		1,975.

FORM 990-T (A)	COST OF GOODS SOLD - OTHER COSTS	STATEMENT 2
DESCRIPTION		AMOUNT
PAID TO INTERPRETER/TRANSLATOR		38,169.
DEPRECIATION		703.
TOTAL TO FORM 990-T, SCHEDULE A, LINE 5		38,872.

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

▶ Attach to the corporation's tax return. **FORM 990-T**

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

2020

Name **THE INTERNATIONAL INSTITUTE OF BUFFALO** Employer identification number ****-***3052**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	3,840.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for federal tax paid on fuels (see instructions)	2c	
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	3,840.
4	Enter the tax shown on the corporation's 2019 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	3,145.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	3,145.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year. Filers with installments due on or after April 1, 2020, and before July 15, 2020, see instructions	9	02/15/21	04/15/21	07/15/21	10/15/21
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	786.	787.	786.	786.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	170.			
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		616.	1,403.	2,189.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	170.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		616.	1,403.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	616.	787.	786.	786.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2020)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2020 and before 7/1/2020	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{366}$	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2020 and before 10/1/2020	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{366}$	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2020 and before 1/1/2021	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{366}$	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2020 and before 4/1/2021	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2021 and before 7/1/2021	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2021 and before 10/1/2021	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2021 and before 1/1/2022	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2021 and before 3/16/2022	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		67.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) THE INTERNATIONAL INSTITUTE OF BUFFALO					Identifying Number ** - ***3052
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
02/15/21	786.	786.			
02/15/21	-170.	616.	59	.000082192	3.
04/15/21	787.	1,403.	91	.000082192	10.
07/15/21	786.	2,189.	92	.000082192	17.
10/15/21	786.	2,975.	151	.000082192	37.
Penalty Due (Sum of Column F).					67.

* Date of estimated tax payment, withholding credit date or installment due date.

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING
OCTOBER 31, 2021

PREPARED FOR:

THE INTERNATIONAL INSTITUTE OF BUFFALO
864 DELAWARE AVENUE
BUFFALO, NY 14209

PREPARED BY:

DOPKINS & COMPANY, LLP
200 INTERNATIONAL DR
BUFFALO, NY 14221-5794

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	\$	1,646
LESS: PAYMENTS AND CREDITS	\$	250
PLUS: OTHER AMOUNT	\$	0
PLUS: INTEREST AND PENALTIES	\$	0
BALANCE DUE	\$	1,396

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

MAKE CHECK PAYABLE TO:

NEW YORK STATE CORPORATION TAX

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE NYSDTF, PLEASE SIGN, DATE AND RETURN FORM TR-579-CT TO OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN TO THE NYSDTF. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE NYSDTF.

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

YOUR PAYMENT SHOULD BE MADE AS INSTRUCTED BELOW ON OR BEFORE SEPTEMBER 15, 2022.

SEPARATELY MAIL NEW YORK FORM CT-200-V WITH A CHECK OR MONEY ORDER FOR \$1,396, PAYABLE TO NEW YORK STATE CORPORATION TAX.

MAIL TO: NYS DEPT OF TAXATION & FINANCE
CORP-V
P.O. BOX 15163
ALBANY, NY 12212-5163

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING
OCTOBER 31, 2021

PREPARED FOR:

THE INTERNATIONAL INSTITUTE OF BUFFALO
864 DELAWARE AVENUE
BUFFALO, NY 14209

PREPARED BY:

DOPKINS & COMPANY, LLP
200 INTERNATIONAL DR
BUFFALO, NY 14221-5794

AMOUNT OF TAX:

BALANCE DUE OF \$275

MAKE CHECK PAYABLE TO:

DEPARTMENT OF LAW

MAIL TAX RETURN TO:

NYS OFFICE OF ATTORNEY GENERAL
CHARITIES BUREAU REGISTRATION SECTION
28 LIBERTY STREET
NEW YORK, NY 10005

RETURN MUST BE MAILED ON OR BEFORE:

SEPTEMBER 15, 2022

SPECIAL INSTRUCTIONS:

THE REPORT SHOULD BE SIGNED AND DATED BY AN AUTHORIZED
INDIVIDUAL(S).

THE ATTACHED COPY OF THE FEDERAL FORM 990 MUST BE PROPERLY SIGNED
AND DATED.

THE CHAR500 CAN ALSO BE FILED ONLINE AT
[HTTPS://WWW.CHARITIESNYS.COM/ANNUAL_FILING.HTML](https://www.charitiesnys.com/annual_filing.html)

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2020

Open to Public
Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 11/01/2020 and Ending (mm/dd/yyyy) 10/31/2021		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: THE INTERNATIONAL INSTITUTE OF BUFFALO	Employer Identification Number (EIN): ** - *** 3052
	Mailing Address: 864 DELAWARE AVENUE	NY Registration Number: 01-22-52
	City / State / ZIP: BUFFALO, NY 14209	Telephone: 716 883 1900
	Website: WWW.IIBUFF.ORG	Email: JRIZZO@IIBUFF.ORG
Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com .		

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:

TAXPAYER'S COPY

JENNIFER RIZZO-CHOI
INTERIM EXECUTIVE DI

Signature

Print Name and Title

Date

Chief Financial Officer or Treasurer:

UMESH BABARIA
TREASURER

Signature

Print Name and Title

Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes

☒ No

4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes

☐ No

4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: "Department of Law"
---	---------------------------------	------------------------------------	------------------------------	--

CHAR500 Annual Filing for Charitable Organizations (Updated January 2021)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
 - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
 - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- ☒ Audit Report if you received total revenue and support greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you checked the 7A exemption in Part 3a
- ☒ \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you checked the EPTL exemption in Part 3b
- ☐ \$25, if the NET WORTH is less than \$50,000
- ☐ \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- ☐ \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- ☒ \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- ☐ \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- ☐ \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2020

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
THE INTERNATIONAL INSTITUTE OF BUFFALO	01-22-52

2. Government Grants

Name of Government Agency	Amount of Grant
1. NYS BUREAU OF REFUGEE & IMMIGRANT ASSISTANCE	1. 231,442.
2. U.S. DEPARTMENT OF JUSTICE	2. 384,552.
3. U.S. COMMITTEE FOR REFUGEES AND IMMIGRANTS	3. 397,042.
4. NYS OFFICE OF VICTIM SERVICES - CRIME VICTIM ASSISTAN	4. 650,460.
5. OTHER GOVERNMENT GRANTS	5. 245,816.
6. ERIE COUNTY SAFE HARBOR	6. 176,794.
7. ERIE COUNTY DEPARTMENT OF HEALTH	7. 71,530.
8. ERIE COUNTY DISTRICT ATTORNEY	8. 43,837.
9. ERIE COUNTY SHERIFF'S OFFICE	9. 18,643.
10. U.S. SMALL BUSINESS ADMINISTRATION	10. 473,608.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 2,693,724.

THE INTERNATIONAL INSTITUTE OF BUFFALO

**Financial and Compliance Report
With Independent Auditor's Report**

October 31, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The International Institute of Buffalo
Buffalo, New York

Report on the Financial Statements

We have audited the accompanying financial statements of The International Institute of Buffalo (the Institute) which comprise the statements of financial position as of October 31, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Institute as of October 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards on page 17, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2022 on our consideration of the Institute's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Institute's internal control over reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Institute's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2022

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENTS OF FINANCIAL POSITION
October 31, 2021 and 2020

ASSETS	2021	2020
Current Assets		
Cash	\$ 2,214,096	\$ 1,794,478
Accounts receivable, net:		
Program fees	414,844	307,650
Contracts and grants	673,184	826,615
Total current assets	3,302,124	2,928,743
Other Assets		
Investments	1,116,748	1,004,848
Property and equipment, net	275,616	286,354
Total assets	\$ 4,694,488	\$ 4,219,945
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 186,058	\$ 174,635
Accrued expenses	148,386	116,106
Refundable advances	139,351	57,855
Total current liabilities	473,795	348,596
Long-Term Debt (Note 9)	395,127	474,897
Total liabilities	868,922	823,493
Net Assets		
Without donor restrictions	3,577,405	3,104,999
With donor restrictions	248,161	291,453
Total net assets	3,825,566	3,396,452
Total liabilities and net assets	\$ 4,694,488	\$ 4,219,945

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years Ended October 31, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:						
Contracts and grants	\$ 2,749,868	\$ -	\$ 2,749,868	\$ 2,147,286	\$ -	\$ 2,147,286
Program fees	1,747,458	-	1,747,458	1,636,880	-	1,636,880
Contributions	236,470	-	236,470	219,830	18,000	237,830
Special events, net	53,943	-	53,943	92,626	-	92,626
In-kind support	88,392	-	88,392	86,634	-	86,634
Investment income	111,900	-	111,900	48,805	-	48,805
Miscellaneous income	83,377	-	83,377	32,044	-	32,044
Net assets released from restrictions	43,292	(43,292)	-	47,860	(47,860)	-
Total revenue	5,114,700	(43,292)	5,071,408	4,311,965	(29,860)	4,282,105
Expenses:						
Program services:						
Refugee integration	719,654	-	719,654	677,148	-	677,148
Interpreting/Translation	1,268,581	-	1,268,581	1,369,105	-	1,369,105
Education	166,301	-	166,301	175,910	-	175,910
Survivor support	1,574,246	-	1,574,246	1,497,543	-	1,497,543
Support services:						
Administration	720,143	-	720,143	283,287	-	283,287
Development	193,369	-	193,369	168,901	-	168,901
Total operating expenses	4,642,294	-	4,642,294	4,171,894	-	4,171,894
Change in net assets	472,406	(43,292)	429,114	140,071	(29,860)	110,211
Net assets:						
Beginning of year	3,104,999	291,453	3,396,452	2,964,928	321,313	3,286,241
End of year	\$ 3,577,405	\$ 248,161	\$ 3,825,566	\$ 3,104,999	\$ 291,453	\$ 3,396,452

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended October 31, 2021

	PROGRAM SERVICES					SUPPORT SERVICES			
	Refugee Integration	Interpreting/ Translation	Education	Survivor Support	Total Program Services	Administrative	Development	Total Support Services	Total
Salaries	\$ 353,021	\$ 233,194	\$ 117,410	\$ 723,369	\$ 1,426,994	\$ 392,687	\$ 141,877	\$ 534,564	\$ 1,961,558
Employee benefits and payroll taxes	54,419	63,409	20,106	179,648	317,582	72,541	30,073	102,614	420,196
Total salaries and related expenses	407,440	296,603	137,516	903,017	1,744,576	465,228	171,950	637,178	2,381,754
Client expenses	211,906	20,400	1,349	148,351	382,006	-	1	1	382,007
Contracted interpreting and translation services	1,021	907,034	200	460	908,715	129	650	779	909,494
Professional fees	22,458	5,083	1,198	3,730	32,469	144,585	4,617	149,202	181,671
Other contracted services	-	1,225	-	292,407	293,632	-	-	-	293,632
Supplies	38,663	341	-	115,197	154,201	22,561	-	22,561	176,762
Postage and shipping	-	-	-	-	-	500	-	500	500
Occupancy	22,011	14,595	7,297	42,487	86,390	65,676	14,595	80,271	166,661
Printing and publication	27	410	-	351	788	-	1,416	1,416	2,204
Travel	7,759	49	-	52,369	60,177	-	139	139	60,316
Conferences and meetings	2	117	1	11,694	11,814	122	1	123	11,937
Education program expense	-	-	16,648	-	16,648	-	-	-	16,648
Bad debts	-	-	-	-	-	-	-	-	-
Depreciation	8,367	16,734	2,092	4,183	31,376	11,164	-	11,164	42,540
Miscellaneous	-	5,990	-	-	5,990	10,178	-	10,178	16,168
Total expenses	\$ 719,654	\$ 1,268,581	\$ 166,301	\$ 1,574,246	\$ 3,728,782	\$ 720,143	\$ 193,369	\$ 913,512	\$ 4,642,294

See Notes to Financial Statements.

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended October 31, 2020

	PROGRAM SERVICES					SUPPORT SERVICES			
	Refugee Integration	Interpreting/ Translation	Education	Survivor Support	Total Program Services	Administrative	Development	Total Support Services	Total
Salaries	\$ 353,369	\$ 318,455	\$ 131,469	\$ 746,099	\$ 1,549,392	\$ 153,711	\$ 115,759	\$ 269,470	\$ 1,818,862
Employee benefits and payroll taxes	78,768	97,905	16,116	142,842	335,631	66,256	25,299	91,555	427,186
Total salaries and related expenses	432,137	416,360	147,585	888,941	1,885,023	219,967	141,058	361,025	2,246,048
Client expenses	147,858	45	3,153	118,305	269,361	-	-	-	269,361
Contracted interpreting and translation services	108	838,002	-	1,050	839,160	-	-	-	839,160
Professional fees	17,667	43,079	4,351	12,988	78,085	14,217	13,922	28,139	106,224
Other contracted services	-	-	-	322,865	322,865	-	-	-	322,865
Supplies	42,616	9,322	1,230	85,890	139,058	4,717	2,259	6,976	146,034
Postage and shipping	1,600	200	400	620	2,820	436	800	1,236	4,056
Occupancy	21,375	40,396	5,112	21,236	88,119	15,135	10,104	25,239	113,358
Printing and publication	526	1,097	210	466	2,299	787	241	1,028	3,327
Travel	1,512	20	40	31,745	33,317	151	32	183	33,500
Conferences and meetings	2,596	544	68	8,473	11,681	2,542	214	2,756	14,437
Education program expense	-	-	11,263	-	11,263	-	-	-	11,263
Bad debts	-	100	-	-	100	11,660	-	11,660	11,760
Depreciation	8,731	17,462	2,183	4,366	32,742	11,518	-	11,518	44,260
Miscellaneous	422	2,478	315	598	3,813	2,157	271	2,428	6,241
Total expenses	\$ 677,148	\$ 1,369,105	\$ 175,910	\$ 1,497,543	\$ 3,719,706	\$ 283,287	\$ 168,901	\$ 452,188	\$ 4,171,894

See Notes to Financial Statements.

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENTS OF CASH FLOWS

Years Ended October 31, 2021 and 2020

	2021	2020
Cash Flows From Operating Activities		
Change in net assets	\$ 429,114	\$ 110,211
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	42,540	44,260
Realized and unrealized gain on investments	(106,052)	(40,322)
Change in allowance for doubtful accounts receivable	(7,651)	11,660
Forgiveness of term note payable under the Paycheck Protection Program	(474,897)	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	53,888	(376,475)
Increase (decrease) in:		
Accounts payable	11,423	(82,990)
Accrued expenses	32,280	41,548
Refundable advances	81,496	55,781
Net cash provided by (used in) operating activities	62,141	(236,327)
Cash Flows From Investing Activities		
Purchase of property and equipment	(31,802)	-
Purchase of investments	(181,998)	(598,151)
Proceeds received from sale of investments	176,150	589,668
Net cash used in investing activities	(37,650)	(8,483)
Cash Flows From Financing Activities		
Proceeds from long-term debt arrangement	395,127	474,897
Net cash provided by financing activities	395,127	474,897
Increase in cash	419,618	230,087
Cash:		
Beginning of year	1,794,478	1,564,391
End of year	<u>\$ 2,214,096</u>	<u>\$ 1,794,478</u>

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities:

The International Institute of Buffalo (the Institute) is a not-for-profit corporation organized under the laws of the State of New York. The Institute provides integration services to refugees and immigrants including refugee resettlement and employment services; support services to survivors of domestic violence and human trafficking; and translation, interpreting and education services. The Institute's consumers are located throughout Western New York. The Institute is funded primarily through program fees, government grants and contributions from the general public.

A summary of the Institute's significant accounting policies follows:

Cash:

The Institute maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Institute has not experienced any losses in such accounts and believes they are not exposed to any significant credit risk on cash.

Accounts receivable:

Accounts receivable for services provided are recorded at the amount the Institute expects to be reimbursed based upon prices negotiated with the customers. Management determines the allowance for doubtful accounts by identifying troubled accounts and using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible and recoveries of receivables previously written off are recorded when received. The allowance for doubtful accounts amounted to \$22,349 and \$30,000 as of October 31, 2021 and 2020, respectively.

Investments:

The Institute has investments in marketable securities and money market funds. Investments are reported at fair value, with realized and unrealized gains and losses reported in the statements of activities and changes in net assets. Interest and dividends are recognized when received.

Property and equipment:

Property and equipment are stated at cost, or in the instance of donated property, at the fair market value on the date of the gift. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	15 – 40
Furniture and equipment	5 – 10

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Property and equipment (continued):

The Institute capitalizes property and equipment when the cost exceeds \$1,000 and has an estimated useful life of more than three years. Expenditures for minor equipment, maintenance and repairs are charged to expense as incurred.

Net assets:

The Institute reports information regarding its financial position and activities according to two classes of net assets. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Endowment:

The Institute's endowment consists of donor-restricted endowment funds. The New York Prudent Management of Institutional Funds Act (NYPMIFA or the Act), New York's version of the Uniform Prudent Management of Institutional Funds Act, governs the management and investment of funds held by not-for-profit corporations and other institutions. The Institute has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of donor-restricted endowment funds which is prudent, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Institute classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

When making a determination to appropriate or accumulate donor-restricted endowment funds, the Institute considers the following: the duration and preservation of the endowment fund; the purposes of the donor-restricted endowment fund; general economic conditions; the possible effect of inflation and deflation; the expected total return from income and the appreciation of investments; other resources of the Institute; where appropriate and circumstances would otherwise warrant, alternatives to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have on the Institute; and the investment policies of the Institute.

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Endowment (continued):

To satisfy its long-term rate-of-return objectives, the donor-restricted endowment funds are invested in mutual funds and electronically traded funds pursuant to the Institute's investment and spending objectives. From time-to-time the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or relevant law requires the Institute to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, deficiencies of this nature would be reported in net assets with donor restrictions. There were no deficiencies of this nature for the years ended October 31, 2021 and 2020.

Contracts and grants:

The Institute provides services in accordance with various contract and grant agreements. Certain of these agreements contain the characteristics of a contribution, whereby revenue is recognized in accordance with the accounting policy for contributions described below. Certain other agreements included in this category have the characteristics of expense reimbursement contracts, whereby, revenue is recognized to the extent that expenses are incurred.

Receivables arise from expense reimbursement contracts and grants when expenses have been incurred in advance of cash received under the agreements. Refundable advances arise from expense reimbursement contracts and grants where cash has been received in advance of expenses being incurred.

Program fees:

The Institute's revenues from program fees arise from the provision of its interpretation and translation services. Generally, revenue is recognized for these services when the service is provided to the consumer and the performance obligation is met.

Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by a donor or by law. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Conditional pledges are recognized as revenue when the stipulated conditions have been met.

The Institute reports gifts of cash and investments as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the related net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting periods are reported as support without donor restrictions in the statements of activities and changes in net assets.

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Income from special events:

Special event fees are recognized upon the conclusion of the related event, as all performance obligations are met at that time. Income from special events is reported net of direct expenses of \$29,728 and \$20,318 for the years ended October 31, 2021 and 2020, respectively.

In-kind revenues and expenses:

A substantial number of volunteers have donated significant amounts of their time to the Institute's program services and fundraising efforts during the year. Services requiring specialized knowledge or skills are reported in the accompanying financial statements at the fair value of the service received.

Income taxes:

The Institute is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision has been made for income taxes in the accompanying financial statements. The Institute evaluates its positions taken for income tax purposes, including its continued compliance with the requirements of its exemption under Section 501(c)(3). It is highly certain that some positions taken for income tax purposes would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. The Institute is not aware of any uncertain tax positions as of October 31, 2021 and 2020. The tax returns for the years ended October 31, 2018 through 2021 remain subject to examination by the Internal Revenue Service for U.S. Federal tax purposes and also by New York State for state tax purposes.

Methods used for allocation of expenses between program and support services:

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy costs, which are allocated on a square-footage basis, as well as certain salaries, benefits and professional services which are allocated on management's estimates of time or effort.

Use of estimates:

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Accounting pronouncement not yet adopted:

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Update (ASU) which have not yet been adopted by the Institute:

ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which is effective for the Institute in its financial statements for the year ended October 31, 2022. ASU 2020-07 requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities and changes in net assets, and requires disclosure of certain qualitative information regarding the contributed nonfinancial assets. Such disclosures include a description of the programs or other activities in which the contributed nonfinancial assets were used, information about whether contributed nonfinancial assets were either monetized or utilized during the reporting period, and a description of the valuation techniques and inputs used to arrive at a fair value measure at initial recognition.

Subsequent events:

Management has evaluated subsequent events through March 1, 2022, which is the date the financial statements were available to be issued.

Note 2. Liquidity Information

As part of the Institute's liquidity management practice, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Institute has financial assets available within one year of the statement of financial position date consisting of the following:

	2021	2020
Financial assets:		
Cash	\$ 2,214,096	\$ 1,794,478
Receivables	1,088,028	1,134,265
Investments	1,116,748	1,004,848
Total financial assets	4,418,872	3,933,591
Less those unavailable for general expenditures within one year as a result of donor-imposed restrictions	248,161	291,453
	<u>\$ 4,170,711</u>	<u>\$ 3,642,138</u>

The Institute also has an agreement with a bank for a maximum borrowing capacity of \$300,000 as described in Note 5.

Note 3. Investments and Fair Value Measurements

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority level to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Institute has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodology used for assets and liabilities measured at fair value:

Exchange traded funds: Exchange traded funds are valued at the daily closing price as reported by the applicable exchange. Mutual funds and exchange traded funds held by the Institute are open-end mutual funds that are registered with the Securities and Exchange Commission. The funds held by the Institute are deemed to be actively traded.

Mutual funds: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds owned by the Institute are open-end funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The Institute deems funds owned by them to be actively traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Institute believes their valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

All investments held by the Institute are classified as Level 1 in the fair value hierarchy.

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 3. Investments and Fair Value Measurements (Continued)

Investments at October 31, 2021 and 2020 consist of the following:

	2021		2020	
	Cost	Fair Value	Cost	Fair Value
Cash equivalents	\$ 22,340	\$ 22,340	\$ 18,818	\$ 18,818
Mutual funds and exchange traded funds	962,681	1,094,408	896,631	986,030
	<u>\$ 985,021</u>	<u>\$ 1,116,748</u>	<u>\$ 915,449</u>	<u>\$ 1,004,848</u>

A summary of investment activity for the years ended October 31, 2021 and 2020 is as follows:

	2021	2020
Interest and dividend income	\$ 17,138	\$ 21,473
Realized and unrealized gains	106,052	40,322
Investment expenses	<u>(11,290)</u>	<u>(12,990)</u>
	<u>\$ 111,900</u>	<u>\$ 48,805</u>

The Institute invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risks associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the financial position of the Institute.

Note 4. Property and Equipment

Property and equipment at October 31, 2021 and 2020 consist of the following:

	2021	2020
Land	\$ 39,674	\$ 39,674
Building and improvements	1,053,565	1,021,805
Furniture and equipment	<u>268,167</u>	<u>268,167</u>
	<u>1,361,406</u>	<u>1,329,646</u>
Less accumulated depreciation	<u>1,085,790</u>	<u>1,043,292</u>
	<u>\$ 275,616</u>	<u>\$ 286,354</u>

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 5. Line of Credit

The Institute has available \$300,000 under a line of credit agreement with a bank. Borrowed amounts bear interest at the prime rate plus 3.5% and are collateralized by all assets of the Institute. There were no outstanding balances under the line of credit agreement at October 31, 2021 and 2020.

Note 6. Net Assets with Donor Restrictions

Net assets with donor restrictions as of October 31, 2021 and 2020 are available for the following purposes or periods:

	2021	2020
Subject to expenditure for a specified purpose:		
Contributions for the benefit of the Institute's programs and activities.	\$ 119,149	\$ 162,442
Not subject to general appropriation or expenditure:		
Contributions whereby income generated can be used for general operating purposes, and principal can be invaded only with board approval if there is extreme need.	129,011	129,011
	<u>\$ 248,160</u>	<u>\$ 291,453</u>

Note 7. Employee Benefit Plans

The Institute maintains a 403(b) thrift plan (the Plan) covering substantially all eligible employees as defined by the Plan. The Plan allows for elective deferrals by the participants of the Plan. The Institute contributes an amount equal to 5% of participant eligible compensation regardless of participant deferrals. Employer contributions to the Plan amounted to \$58,361 and \$51,972 for the years ended October 31, 2021 and 2020, respectively.

Note 8. Support from Governmental Agencies

The Institute receives approximately 50% of their support from federal, state and local governments. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Institute's programs and activities.

Note 9. Coronavirus Pandemic Relief Funding

The Coronavirus Aid, Relieve and Economic Security (CARES) Act was enacted in response to the Coronavirus Pandemic that began in March 2020 and continues. The CARES Act established the Paycheck Protection Program (PPP) administered by the U.S. Small Business Administration (SBA). Under this program, the Institute was awarded a loan in the amount of \$474,897. The Institute had the opportunity to have the loan forgiven if it met the requirements under the PPP, including eligibility, maintaining or increasing employment levels and other conditions as defined. The Institute received notification from the SBA that this loan was forgiven on February 2, 2021 and as a result, recorded as contingent gain that is included in other income. The PPP loan is subject to audit by the SBA through February 2027.

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO FINANCIAL STATEMENTS

Note 9. Coronavirus Pandemic Relief Funding (Continued)

In March 2021, the Institute received a second PPP loan in the amount of \$395,127. The Institute has the opportunity to have this loan forgiven if it meets requirements similar to those under the first PPP loan. If not forgiven, the loan will bear interest at 1.0% and will be repaid in monthly installments of principal and interest over a five- year period.

The Institute elected to account for the PPP loans under Accounting Standards Codification Section 470. The Institute recorded the forgiveness of the first loan as income when it received notification that the SBA had forgiven the loan on February 2,2021. The second loan will be recorded as income on November 18, 2021 as this is the date when the Institute was notified of forgiveness by the SBA.

* * * * *

THE INTERNATIONAL INSTITUTE OF BUFFALO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended October 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number (1)	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Justice:				
Services for Trafficking Victims	16.320	2018-VT-BX-0018 2018-VT-BX-K068	\$ 408,716	\$ 113,404
Pass-through from New York State Office of Victim Services:				
Crime Victim Assistance	16.575	OVS01-C10979GG-1080200 OVS01-C10856GG-1080200 OVS01-C10750GG-1080200 OVS01-C10767GG-1080200	650,460	-
Pass-through from New York State Division of Criminal Justice Services:				
Violence Against Women Formula Grants	16.588	2020-WF-KX-0035	6,059	-
Total U.S. Department of Justice			<u>1,065,235</u>	<u>113,404</u>
U.S. Department of State:				
Pass-through from National Council for International Visitors Bureau:				
Professional and Cultural Exchange Programs - International Visitor Leadership Program	19.402	S-ECAGD-20-CA-0012 S-ECAGD-21-CA-3015	85,193	-
Pass-through from U.S. Committee for Refugees and Immigrants:				
U.S. Refugee Admissions Program	19.510	SPRMC021CA3006 90RP0119-01-01	230,477	-
Total U.S. Department of State			<u>315,670</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Pass-through from U.S. Committee for Refugees and Immigrants:				
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567	2002VARVMG 90RP0108-05	95,742	-
Refugee and Entrant Assistance - Discretionary Grants	93.576	TDA01-RHP-2017-00010 T00056GG	85,066	-
Total U.S. Department of Health and Human Services			<u>180,808</u>	<u>-</u>
U.S. Department of the Treasury:				
Pass-through from Erie County Department of Health:				
Coronavirus Relief Fund	21.019		71,530	-
Total U.S. Department of the Treasury			<u>71,530</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,633,243</u>	<u>\$ 113,404</u>

(1) Catalog of Federal Domestic Assistance

THE INTERNATIONAL INSTITUTE OF BUFFALO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of The International Institute of Buffalo (the Institute) under programs of the Federal government for the year ended October 31, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Institute, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Institute.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The International Institute of Buffalo
Buffalo, New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The International Institute of Buffalo (the Institute), which comprise the statement of financial position as of October 31, 2021, and the related statements of activities and changes in net assets, functional expenses and cash flows, for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 1, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Institute's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be *material weaknesses* or *significant deficiencies*. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Institute's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Institute's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Institute's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dopkins & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2022

**REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The International Institute of Buffalo
Buffalo, New York

Report on Compliance for Each Major Federal Program

We have audited The International Institute of Buffalo (the Institute's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Institute's major Federal program for the year ended October 31, 2021. The Institute's major Federal program is identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Institute's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Institute's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Institute's compliance.

Opinion on the Major Federal Program

In our opinion, the Institute complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program identified above for the year ended October 31, 2021.

Report on Internal Control Over Compliance

Management of the Institute is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Institute's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be *material weaknesses or significant deficiencies*. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2022

THE INTERNATIONAL INSTITUTE OF BUFFALO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 2021

Section I - Summary of Independent Auditor's Results

Financial Statements

Type of report the auditor issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

THE INTERNATIONAL INSTITUTE OF BUFFALO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 2021

Section II – Financial Statement Findings

There were no material financial statement findings.

Section III - Findings and Questioned Costs for Federal Awards

No matters were reported.

THE INTERNATIONAL INSTITUTE OF BUFFALO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended October 31, 2021

Summary Schedule of Prior Audit Findings and Questioned Costs:

Section II – Financial Statement Findings

There were no material financial statement findings.

Section III - Findings and Questioned Costs for Federal Awards

Finding 2020-1

Finding: The Institute did not have a process in place to verify, on an annual basis, that all parties (whether vendors, subcontractors or subrecipients) providing goods and services to the Institute's federal programs under covered transactions have not been suspended or debarred.

Status: Corrective action complete

Corrective Action: Management, through the use of an outside service provider, completes, on an annual basis, a check of all vendors and employees to ensure that the parties are not debarred from receiving Federal funds.



Department of Taxation and Finance

Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)

Tax Law - Articles 9-A, 13, and 33

CT-5

All filers must enter tax period:

beginning **11-01-20** ending **10-31-21**

Employer identification number (EIN) **-***3052	File number MM4	Business telephone number 716-883-1900
Legal name of corporation THE INTERNATIONAL INSTITUTE OF BUFFALO		Trade name / DBA
Mailing address Care of (c/o) Number and street or PO box 864 DELAWARE AVENUE		State or country of incorporation
City BUFFALO, NY U.S. state/Canadian province ZIP/Postal code 14209		Date of incorporation
Country (if not United States)		Foreign corporations: date began business in NYS
For office use only		

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13		Article 33		
CT-3 <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-13 <input checked="" type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: <i>New York State Corporation Tax</i>	A.	Payment enclosed
← Attach your payment here. Detach all check stubs. (See <i>instructions for details</i> .)		248.

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However,** if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in the box on either line C or D (see *instructions*).

Do **not** complete line A and lines 1 through 16.

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) **B**

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

C. If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an **X** in the box **C** ☐

D. If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box **D** ☐

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-1	1	250.
2			
3			
4	Prepayments of franchise tax (from line 16, column A)	4	2.
5	Balance due - franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	248.

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-1	6	
7			
8			
9	Prepayments of MTA surcharge (from line 16, column B)	9	
10	Balance due - MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11	Total balance due (see <i>instructions</i>)	11	248.

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068511
10-14-20

Composition of prepayments - Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300	12		
13a Second installment from Form CT-400	13a		
13b Third installment from Form CT-400	13b		
13c Fourth installment from Form CT-400	13c		
14 Overpayment credited from prior years	14	2 .	
15 Overpayment credited from Form CT- Period	15		
16 Total prepayments (total all entries in column A and column B)	16	2 .	

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) DOPKINS & COMPANY, LLP		Firm's EIN ** - ***9175		Preparer's PTIN or SSN P00956557	
	Signature of individual preparing this document MICHAEL ORLOWSKI		Address 200 INTERNATIONAL DR		City BUFFALO	State ZIP code NY 14221-5794
	Email address of individual preparing this document MORLOWSKI@DOPKINS.COM		Preparer's NYTPRIN 03		or Excl. code	Date 07-25-22

See instructions for where to file.

FOR YOUR RECORDS
DO NOT FILE

455002201019

068512
10-14-20

**CT-2**

Department of Taxation and Finance

Corporation Tax Return Summary**THIS FORM MUST
BE FILED WITH
YOUR RETURN**

1	Legal name of corporation	1.	THE INTERNATIONAL INSTITUTE OF BUFFAL			Payment enclosed	2.	1,396.00		
3	Return type	3.	CT13							
4	Employer ID number (EIN)	4.	** - ***3052							
5	File number (FCC)	5.	MM4							
6	Period beginning date (mm-dd-yy)	6.	11	01	20					
7	Period ending date (mm-dd-yy)	7.	10	31	21					
8	Amended (Y=1; N=0)	8.	0							
9	Final (Y=1; N=0)	9.								
10	NAICS code	10.	541900							
11	MTA indicator (None = 0; Y = 1; N = 2; Both = 3)	11.								
12	Federal 1120-H filed (Y = 1; N = 0)	12.								
13	REIT/RIC indicator (Y = 1; N = 0)	13.								
14	Tax due/MTA surcharge	14.	1,646.00							
15	Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000	15.								
16	Balance due	16.	1,396.00							
17	Amount of overpayment credited to next period - NYS	17.								
18	Refund of overpayment	18.								
19	Refund of unused tax credits	19.								
20	Tax credits to be credited as an overpayment to next year's return	20.								
21	Amount of overpayment credited to next period - MTA	21.								
22	Amount of MTA surcharge retaliatory tax credit to be refunded	22.								
23	Fixed dollar minimum	23.								
24	Designated agent's (Article 9-A) or combined parent's (Article 33) EIN	24.								
25	New York receipts	25.								
26	Have you been convicted of an offense (NYS Penal Law, Art. 200 or 496, or section 195.20)?	26.								
27	Paid preparer's EIN	27.	** - ***9175							
28	Preparer's NYTPRIN	28.								
29	Excl. code	29.	03							

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084951
11-10-20

1019

For office use only

Form CT-186-E filers only

30	Excise tax on telecommunication services - NYS	30.	<input type="text"/>	<input type="text"/>
31	Excise tax on mobile telecommunication services subject to the 2.9% rate	31.	<input type="text"/>	<input type="text"/>
32	Total excise tax on telecommunication services	32.	<input type="text"/>	<input type="text"/>
33	Tax on gross income - NYS	33.	<input type="text"/>	<input type="text"/>
34	MTA surcharge related to non-mobile telecommunication services	34.	<input type="text"/>	<input type="text"/>
35	MTA surcharge related to telecommunication services subject to the 0.721% tax rate	35.	<input type="text"/>	<input type="text"/>
36	Total MTA surcharge related to telecommunication services	36.	<input type="text"/>	<input type="text"/>
37	MTA surcharge on gross income	37.	<input type="text"/>	<input type="text"/>
38	Balance due - NYS	38.	<input type="text"/>	<input type="text"/>
39	Balance due - MTA	39.	<input type="text"/>	<input type="text"/>
40	Provided telecommunication services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	40.	<input type="text"/>	<input type="text"/>
41	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	41.	<input type="text"/>	<input type="text"/>
42	Overpayment credited to next year's tax - NYS	42.	<input type="text"/>	<input type="text"/>
43	Overpayment credited to next year's tax - MTA	43.	<input type="text"/>	<input type="text"/>
44	Refund of overpayment - NYS	44.	<input type="text"/>	<input type="text"/>
45	Refund of overpayment - MTA	45.	<input type="text"/>	<input type="text"/>
46	Refund of unused tax credits - NYS	46.	<input type="text"/>	<input type="text"/>
47	Refund of unused tax credits - MTA	47.	<input type="text"/>	<input type="text"/>
48	Refundable tax credits to be credited to next year's tax - NYS	48.	<input type="text"/>	<input type="text"/>
49	Refundable tax credits to be credited to next year's tax - MTA	49.	<input type="text"/>	<input type="text"/>



**CT-200-V**

Department of Taxation and Finance

**Payment Voucher for E-Filed
Corporation Tax Returns and
Extensions**

Employer identification number ** - ***3052	Primary return type CT13	Tax period beginning (mm-dd-yyyy) 11-01-2020	Tax period ending (mm-dd-yyyy) 10-31-2021
Legal name of corporation THE INTERNATIONAL INSTITUTE OF BUFFALO			
Mailing name (if different from legal name) c/o			
Number and street or PO box 864 DELAWARE AVENUE			
City BUFFALO	State NY	ZIP code 14209	Business telephone number 716-883-1900

Type of form e-filed (mark correct box; see instructions)	
Return	<input checked="" type="checkbox"/>
Extension	<input type="checkbox"/>
Mandatory first installment (MFI) ...	<input type="checkbox"/>
Amount(s) due	
NYS amount	1,396.00
MTA amount	.00

Make your check or money order payable in U.S. funds to: <i>New York State Corporation Tax.</i> Do not staple or clip your check or money order. Detach all check stubs. Enter payment enclosed ...	1,396.00
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File this entire page with your payment**Where to mail**Mail your payment along with this **entire page** to:**NYS DEPT OF TAXATION & FINANCE
CORP - V
PO BOX 15163
ALBANY NY 12212-5163****FOR YOUR RECORDS
DO NOT FILE****1019**084141
09-25-20

538001201019



TAXPAYER'S COPY

**New York State E-File Authorization for Tax Year 2020****TR-579-CT****For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations**

(9/20)

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.Legal name of corporation **THE INTERNATIONAL INSTITUTE OF BUFFALO**

Return type (mark an X for all that apply): CT-3 ☐ CT-3-A ☐ CT-3-M ☐ CT-3-S ☐ CT-13 ☒ CT-33 ☐
 CT-33-A ☐ CT-33-C ☐ CT-33-M ☐ CT-33-NL ☐ CT-183 ☐ CT-183-M ☐ CT-184 ☐ CT-184-M ☐
 CT-186-E ☐ CT-300 ☐ CT-400 ☐

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*; CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-184, *Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings*; CT-184-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers*. Go to our website at www.tax.ny.gov to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2020 Corporation Tax Extensions*.

Financial institution information (required if electronic payment is authorized)

1 Amount of authorized debit
 2 Financial institution routing number
 3 Financial institution account number

1	
2	
3	

Part A - Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2020 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2020 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2020 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two business days prior to the payment date.

Signature of authorized officer of the corporation TAXPAYER'S COPY	Print your name and title JENNIFER RIZZO-CHOI, INTERIM EXECUTIVE	Date 06-15-22
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Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2020 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2020 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2020 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2020 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature MICHAEL ORLOWSKI	Print name MICHAEL ORLOWSKI	Date 07-25-22
Paid preparer's signature MICHAEL ORLOWSKI	Print name MICHAEL ORLOWSKI	Date 07-25-22



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return ☐

Tax Law - Article 13

All filers enter tax period:

beginning 11-01-20

ending 10-31-21

Employer identification number (EIN) **-***3052	File number MM4	Business telephone number 716-883-1900	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation THE INTERNATIONAL INSTITUTE OF BUFFALO		Trade name/DBA	
Mailing address Care of (c/o) Number and street or PO box 864 DELAWARE AVENUE		State or country of incorporation	
City BUFFALO, NY		U.S. state/Canadian province 14209	ZIP/Postal code
Country (if not United States)		For office use only	
NAICS business code number (from federal return) 541900	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		
Principal unrelated business activity (see instructions) LANGUAGE TRANSLATION			

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-ProfitOrganization - Have you filed this New York State application for exemption? (see instructions) Yes ☐ No ☒Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a) ☐Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions) ☐

A. Pay amount shown on line 22. Make payable to: <i>New York State Corporation Tax</i> Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed 1,396.
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Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	18,284.
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations (see instructions)	3	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5	Other additions (see instructions)	5	
6	Add lines 1 through 5	6	18,284.
7	Other income (see instructions)	7	
8	Federal S corporation shareholder subtractions (see instructions)	8	
9	Other subtractions (see instructions)	9	
10	Total subtractions (add lines 7, 8, and 9)	10	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	18,284.
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13	Taxable income (subtract line 12 from line 11)	13	18,284.
14	Allocated taxable income (multiply line 13 by _____% from line 42; or enter amount from line 13 if allocation is not claimed)	14	18,284.
15	Tax based on income (multiply line 14 by 9% (.09))	15	1,646.
16	Minimum tax	16	250.00
17	Tax (line 15 or line 16, whichever is larger)	17	1,646.
18	Total prepayments from line 46	18	250.
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	1,396.
20	Interest on late payment (see instructions)	20	
21	Late filing and late payment penalties (see instructions)	21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	1,396.
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24	Amount of overpayment on line 23 to be credited to next year	24	
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

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Have you been audited by the Internal Revenue Service in the past 5 years?

Yes ☐No ☒ If Yes, list years: _____

Federal return was filed on:

990-T ☒Other: ☐

Attach a complete copy of your federal return.

Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:	A New York State	B Everywhere
26 Real estate owned (see instructions)	26	
27 Gross rents (attach list; see instructions)	27	
28 Inventories owned	28	
29 Other tangible personal property owned (see instructions)	29	
30 Total (add lines 26 through 29)	30	
31 Percentage in New York State (divide line 30, column A, by line 30, column B)	31	%

Receipts in the regular course of business from:

32 Sales of tangible personal property shipped to points within New York State	32	
33 All sales of tangible personal property	33	
34 Services performed	34	
35 Rentals of property	35	
36 Other business receipts	36	
37 Total (add lines 32 through 36)	37	
38 Percentage in New York State (divide line 37, column A, by line 37, column B)	38	%
39 Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39	
40 Percentage in New York State (divide line 39, column A, by line 39, column B)	40	%
41 Total of New York State percentages (add lines 31, 38, and 40)	41	%
42 Business allocation percentage (divide line 41 by three or by the number of percentages)	42	%

Composition of prepayments claimed on line 18*

	Date paid	Amount
43 Payment with extension request, Form CT-5, line 5	43 03-15-22	248.
44a Second installment from Form CT-400	44a	
44b Third installment from Form CT-400	44b	
44c Fourth installment from Form CT-400	44c	
45 Amount of overpayment credited from prior years	45	2.
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46	250.

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination ☐ If marked, enter date of determination: ☐

Capital loss carryback ☐ Federal return filed Form 1139 ☐

Amended Form 990-T ☐

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Third-party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's email address		PIN

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JENNIFER RIZZO-CHOI	Signature of authorized person TAXPAYER'S COPY	Official title INTERIM EXECUTIVE DIRECTO	
	Email address of authorized person N/A		Telephone number 716-883-1900	Date 06-15-22
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) DOPKINS & COMPANY, LLP		Firm's EIN ** - ***9175	Preparer's PTIN or SSN P00956557
	Signature of individual preparing this return MICHAEL ORLOWSKI	Address City State ZIP code 200 INTERNATIONAL DR BUFFALO, NY 14221-5794		
	Email address of individual preparing this return MORLOWSKI@DOPKINS.COM	Preparer's NYTPRIN or Excl. code 03	Date 07-25-22	

See instructions for where to file.

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